THAMES VALLEY POSITIVE SUPPORT

England & Wales · Charity number 1151431

Details

Other names	TVPS
Status	Registered
Legal form	CIO
Registered	2013-03-27
Register	View on the Charity Commission register

Contact

Address	Thames Valley Positive Support 629 Bath Road Slough SL1 6AE
Phone	01628603400
Email	office@tvps.org.uk
Website	www.tvps.org.uk

Activities

Objects: THE PROMOTION OF ANY CHARITABLE PURPOSE FOR THE BENEFIT OF ANY MEMBERS OF THE COMMUNITY EXPERIENCING ISSUES RELATED TO SEXUAL HEALTH, INCLUDING BY FOCUSING ON (I) WORKING IN THE FIELD OF SEXUAL HEALTH PROMOTION, HIV AND HEPATITIS PREVENTION AND SUPPORT; (II) PROVIDING SERVICES WHICH PROMOTE HEALTH AND WELL-BEING AND TO EMPOWER INDIVIDUALS, INCLUDING THE PROVISION OF SUPPORT, ADVICE, INFORMATION, ADVOCACY, RESOURCES, COUNSELLING, GROUP WORK, OUTREACH SERVICES, COMMUNITY DEVELOPMENT SERVICES, CAPACITY BUILDING SERVICES. CAMPAIGNING, LEADERSHIP, ADVICE, RESEARCH, CLINICAL SERVICES, CONSTANCY SERVICES, TRAINING AND EDUCATION. AND SUCH OTHER PURPOSES AS ARE CHARITABLE ACCORDING TO THE LAWS OF ENGLAND AND WALES FOR THE BENEFIT OF THE PUBLIC.

Activities: HIV sexual health and LGBTQIA plus charity operating in Berkshire and Hampshire.

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Classification

- **How:** Provides Services, Provides Advocacy/advice/information
- **What:** The Advancement Of Health Or Saving Of Lives
- **Who:** Children/young People, Elderly/old People, People With Disabilities

Geography

- Bracknell Forest
- Hampshire
- Reading
- Slough
- West Berkshire
- Windsor And Maidenhead
- Wokingham

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£225,447	£219,068	-	-
2024-03-31	£159,635	£206,396	-	-
2023-03-31	£208,873	£222,918	-	-
2022-03-31	£190,556	£194,558	-	-
2021-03-31	£183,803	£246,723	-	-

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Trustees

Name	Role	Appointed
SEAN WHEELER	Chair	2013-03-26
Adam David Somerville		2026-07-29
Benjamin McEwen		2014-01-16
Eilish Sorohan		2020-03-12
Jonathan Michael Dawson		2018-03-28
Richard Lucas		2019-11-27
Sarah Cardey		2014-02-03
Terry Oliver Levi		2024-03-28

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THAMES VALLEY POSITIVE SUPPORT

England & Wales - Charity number 1151431

Accounts

trustees report and financial statements for the year ended 31 March 2025

HIV support services

tvps



thames valley positive support

trustees report and financial statements for the year ended 31 March 2025

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legal and administrative information

Bankers

Co-operative Bank Plc, PO Box 101, 1 Balloon Street, Manchester, M60 4EP

Independent Examiner

Edwin Smith, 32 Queens Road, Reading, Berkshire, RG1 4AU

Trustees

Sean Wheeler (Chair)
Ben McEwen
Jonathan Dawson
Sarah Cardey
Richard Lucas
Eilish Sorohan
Terry Levi

Chief Executive

Sarah Macadam

Registered Charity Number

1151431

Registered Office

Thames Valley Positive Support
629 Bath Road
Slough
SL1 6AE

www.tvps.org.uk

trustees report
for the year ended 31 march 2025

tvps is...

A registered charity founded in 1985 to support those affected by HIV living in Berkshire and North Hampshire

Funded through local authority grants, primary care trust funding, grant providers and donations

The only charity in Berkshire and North Hampshire supporting those affected by HIV

Continually raising awareness of HIV and tackling stigma across the county

we do this by...

Reducing social isolation experienced by those living with HIV due to associated stigma

Reducing emotional and mental hardship experienced by those living with HIV

Enabling people with HIV to make informed choices about their lives

Raising awareness about HIV related issues within the community

our strategic aims are to...

Broaden our remit to include support in other areas of sexual health/long term conditions

Increase empowerment of our client base

Protect our income and improve our fund management

Increase awareness of HIV

our core purpose is...

To ensure those affected by HIV regain the quality of life they experienced pre-diagnosis

objectives & activities for the public benefit

The trustees confirm they have complied with the duty in section 17 (5) of the 2011 Charities Act and have referred to the guidance contained in the Charity Commission's General Guidance on Public Benefit when reviewing the charity's aims & objectives & in planning future activities for the year (these activities are detailed on page 4)



For over a decade Slough and Reading, Berkshire's two largest towns, have consistently recorded higher than average HIV prevalence compared to many major UK cities. In fact, outside London, both towns have regularly ranked among the top ten areas with the highest rates of HIV, with more people living with the virus here than in cities such as Newcastle, Liverpool, Birmingham, and Leeds. Slough currently has the second highest rate of new HIV diagnoses in the South East, with cases almost doubling in the past year.

While North Hampshire's overall HIV prevalence remains relatively low, the area continues to face a significant challenge: a persistently high rate of late HIV diagnoses.

Our 2024/25 Priorities

Ensure the changing needs of our clients are met including reducing their social isolation, reducing their emotional and mental hardship and empowering them to make informed decisions about their lives

Raise community awareness by promoting HIV community testing and increasing our digital audience and online presence

Invest in our team to retain experience through training and specialisms

Develop new avenues of funding to reduce reliance on statutory funding

trustees report (continued)
for the year ended 31 march 2025

HIV support services
tvps

TVPS provides dedicated HIV support services, offering care, guidance, and advocacy for people living with or affected by HIV, and this work remains vital due to the ongoing need for specialist support, stigma reduction, and improved health outcomes because...

- There are around 113,500 people living with HIV in the UK, **and more than 5,200 of them don't know they have it**, that's approximately 1 in 22 people currently undiagnosed. (Terence Higgins Trust, 2024 HIV statistics | Terrence Higgins Trust)

- Reading and Slough, Berkshire's two major towns, have a higher prevalence of HIV than many major UK cities, such as Birmingham, Liverpool, Leeds and Newcastle. Fingertips Data 2023 Fingertips | Department of Health and Social Care)

- Although smaller towns in Berkshire and Hampshire have a lower HIV prevalence of HIV, they have a much higher percentage of people being diagnosed late. When HIV is diagnosed late, people miss the chance to start treatment early, turning what could have been a manageable condition into a serious health crisis.
  (Windsor and Maidenhead & Bracknell Forest HIV late diagnosis rate heterosexual men first diagnosed in the UK 2021-2023 both 100%.
  West Berkshire HIV late diagnosis rate gay, bisexual and other men who have sex with men first diagnosed in the UK late diagnosis rate 2021-23 100%
  Hampshire HIV late diagnosis in heterosexual and bisexual women first diagnosed in the UK 2021-23 50%
  Fingertips data Fingertips | Department of Health and Social Care)

- A late HIV diagnosis doubles treatment costs in the first year and keeps healthcare costs 50% higher long-term. (NICE 2016 economic-report)

- Locally, demand for our support services and HIV awareness training is increasing year on year, yet funding isn't keeping pace.

- Stigma is still one of the biggest barriers to testing, diagnosis, and treatment.

How We Support Our Service Users

At TVPS we support people living with HIV, helping them stay well, feel supported, and build the life they deserve.

Starting from Zero

We advocated for **12** people with no access to public funds and **43** asylum seekers or refugees, guiding them through healthcare, immigration and resettlement so they can find safety and stability.

Families First

Over the year, **58** families were supported to build safer, more stable futures — securing housing, accessing education, and beginning open conversations about HIV, guided at every step by our commitment to children's wellbeing.

Intensive Client Support

Some of the people we meet face complex challenges, housing, benefits, work, debt, substance use, mental health, co-morbidities, non adherence to medication, stigma or isolation. **51** service users received regular, personal support to manage their diagnosis, attend appointments and stay on treatment.

Everyday Care that Adds Up

3418 total interventions
76 drop-ins
780 meals shared
74 home visits
295 one-to-one sessions
24 hospital visits
73 new referrals
3120 hours of phone/online support
936 hours face-to-face
380 hours group support

Behind every number is someone feeling less alone and more hopeful. Together, we help people living with HIV stay healthy, stay connected and move forward with confidence

Eradicating Stigma

Through funding received from Reading Borough Council, we launched a campaign, in which five Reading residents share their HIV diagnosis stories, to show the public that HIV can happen to anyone. Reading has the highest rate of late diagnosis of HIV in the South East 78% of those diagnosed with HIV are diagnosed late, compared to a regional average of 47.9% so it's really important that everyone tests and knows their HIV status.



Each poster featured a QR code linking to the TVPS website, where people could read or listen to full HIV diagnosis stories. To boost accessibility, all stories were recorded in audio format and turned into short videos for reels and stories. We also translated the posters into the five most widely spoken languages in Reading.



A campaign has been launched to encourage HIV testing.

The campaign launched on World AIDS Day!

LGBTQ+ support services
beyou

Beyou is the dedicated LGBT+ service run by TVPS, providing support, community, and advocacy for LGBT+ people across our region and this work remains vital due to...

A growing and diverse community

- **The UK's LGB+ community has grown rapidly**, increasing from 1.2 million people in 2018 to 2.1 million people in 2023, a jump from 2.2% to 3.8% of the population. (Office for National Statistics Sexual orientation, UK - Office for National Statistics)

Mental health and safety

- In the past 12 months, 21% of LGBT people, **around one in five, have experienced a hate crime** or incident linked to their sexual orientation or gender identity. (Parliament UK OHC0034 - Evidence on Hate crime and its violent consequences)
- **The suicide rate among LGB+ people is more than double that of heterosexual people**. 50.3 per 100,000, compared with 23.1 per 100,000 for heterosexual people. (Office for National Statistics Self-harm and suicide by sexual orientation, England and Wales - Office for National Statistics

Local realities in Berkshire

- **Reading** An estimated 4.2% of people aged 16 and over identify as lesbian, gay, bisexual or another minority sexual orientation (LGB+), compared with the UK national average of 3.8%. It's worth noting that around 9% of Reading residents chose not to state their sexual orientation, so the true figure may be higher. (ONS Census Maps - Census 2021 data interactive, ONS and national average stat Sexual orientation, UK - Office for National Statistics)
- **Slough** Only 1.9% of residents aged 16+ identify as lesbian, gay, bisexual or another minority sexual orientation (LGB+), compared with the England & Wales average of 3.2%. Around 9.8% chose not to state their sexual orientation, and 46.7% of the population is Asian or Asian British. Cultural and religious factors within some communities can make people less likely to disclose their sexual orientation, meaning the true proportion of LGB+ residents is likely higher than reported.
(Sexual orientation - Census Maps, ONS)

This year, demand for BeYou continued to grow, and we expanded the service beyond social meet-ups to include dedicated peer support and counselling, offering our community even more ways to connect.



With so few dedicated LGBTQ+ services in Reading, we were proud to receive funding from Reading Borough Council to ensure local residents have access to the support, connection, and community they deserve.



As the need for support grew, so did the call for wider education. This year, Beyou began delivering LGBTQ+ training to organisations across the community, including the Bracknell branch of the Samaritans, helping to build understanding, inclusivity, and allyship.



Beyou Case Studies

J's Story

J is a bisexual Sikh man who left his home country after being forced into an arranged marriage, feeling deeply distressed and suicidal. Once he had settled in the UK, J found the courage to tell his wife and family the truth about why he had left. This marked the beginning of a series of painful conversations, as his family struggled to understand and viewed his sexuality as a source of shame.

It took several attempts before J felt confident enough to attend our safe space. He told us he was staying with his only friend, someone he had trusted enough to confide in about being bisexual, and who had offered him unconditional support. J was overwhelmed with feelings of guilt and shame; he said he didn't know how to make himself feel better or "how to stop being bisexual." He spent much of his first visit in tears.

We offered J counselling, though he was initially hesitant, worried about language barriers. We reassured him that one of our counsellors was multilingual and could speak with him in a language he felt comfortable using. Slowly, J began to open up and rediscover his sense of self-worth. Over time, he found comfort in meeting others at our safe space who shared similar experiences. He started to feel less alone and less ashamed of who he is.

Although J still struggles with the pain of losing contact with his family, he is gradually building a new community here, one that helps him combat isolation and supports him in living authentically.

M's Story

M is a transgender asylum seeker who was referred to our service by the hotel where she is staying. At first, she was quiet and reserved, but she soon began to relax once she realised there were other transgender people she could talk to, something she had never experienced before. In her country of origin, transgender identities are neither recognised nor accepted.

For the first time in her life, M is now able to live openly as her true self. She proudly attends our safe space as the woman she has always known herself to be. Through our group, M has found a strong network of supportive peers with whom she can speak freely, without fear of judgement, discrimination, or stigma.

K's Story

K is a gay man who is confident and open about his sexuality. He recalls a time in the UK when being gay carried heavy stigma and discrimination. Although those experiences were painful, he believes society has come some way since then.

K attends BeYou both to socialise and to support others who are still struggling to embrace their authentic selves. He hopes that by sharing his lived experience, he can offer hope, empathy, and understanding, helping others move toward the same comfort and confidence he has found.

K remembers what it was like to live in fear, and he is determined that others should not endure the same isolation he once did. People like K are invaluable to our organisation, helping to lay the foundations of support, acceptance, and understanding for those in Berkshire who still feel unable to be themselves.

Podcast

We thought last year would be hard to beat for The HIV Podcast, but this year has been even more extraordinary!



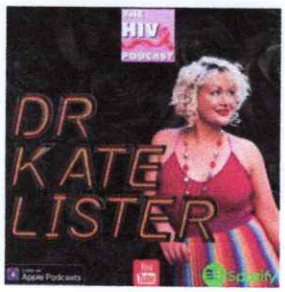




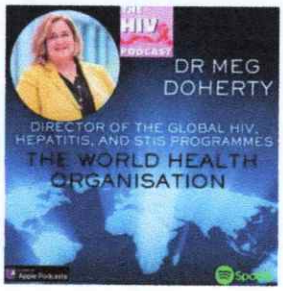
The excitement began when we attended the Audio and Radio Industry Awards (ARIAs), widely described as "the Oscars of audio." Nominated under the IMPACT Award category, we were invited to attend the glittering ceremony in London, surrounded by some of the biggest names in broadcasting and podcasting. Walking the red carpet, meeting fellow nominees, and seeing our name up on the big screen was an unforgettable moment for our small but mighty team. To be recognised at such a prestigious event for making a real difference to society was an incredible honour.

The celebrations didn't end there. We were also nominated for a British Podcast Award and shortly afterwards, received a nomination for an Independent Podcast Award. While we didn't walk away with a trophy, being shortlisted for three prestigious awards in one year is an achievement we are immensely proud of.

Our guest list was just as impressive. We welcomed historian Kate Lister, whose humour and expertise brought new depth to conversations about sexuality and stigma. International porn star Hans Berlin, whose candid and engaging interview delighted listeners, and, as global politics became increasingly turbulent under the Trump administration, we spoke with Regan Hofmann from UNAIDS and Dr Meg Doherty from the World Health Organization, who shared vital insights into HIV policy and progress on the world stage.







Sarah and Jess were proud to be invited back as judges for the 2024 British Podcast Awards, marking their second consecutive year helping to spotlight the very best in UK podcasting.

By the end of the year, The HIV Podcast had been downloaded in a staggering 180 countries, cementing our place as a truly international voice in the HIV conversation. Every episode continues to challenge stigma, amplify lived experience, and connect communities across the globe.

Training & Education

At TVPS, we believe knowledge is one of the strongest tools we can offer in the fight against stigma, discrimination, and misinformation. That's why we offer training in both HIV awareness and LGBTQIA+ inclusivity, empowering organisations, professionals, and communities to make a positive impact.

HIV Training

Our HIV training programmes are tailored to the needs of each organisation or group. Flexible in both length and format, sessions can be delivered in-person, virtually, or through pre-recorded modules and bite-sized content, making them accessible and adaptable for any setting.

Training covers HIV basics, prevention, treatment, and stigma reduction, and can be pitched at different levels of prior knowledge. From healthcare professionals to educators and community leaders, participants leave with practical tools and increased confidence to respond to HIV issues with understanding and respect.

"A huge thank you from us all for taking the time to provide such a well led session, it was very much appreciated."

"I can't thank you enough. You were calm, and logical, and reasonable, and sympathetic, managing to put the case for respect & consideration across our volunteers."

"Training was brilliant. I've had requests from people who couldn't attend for a repeat session sometime!"

LGBTQ+ Training

Our Beyou programme provides LGBTQIA+ training to encourage inclusivity, empathy, and respect across communities. Covering gender identity, sexual orientation, and related issues, sessions help reduce prejudice and build confidence in supporting diversity. Training is designed to empower participants to become better allies and contribute to a more equitable society for all. Alongside in-person and virtual delivery, we also offer bite-sized training videos, accessible for just a £10 donation, which goes directly back into supporting LGBTQ+ services and education.

Through our HIV and LGBTQIA+ training, we're building more informed, compassionate, and inclusive communities, one session at a time. Visit our website www.tvps.org.uk for more information or email office@tvps.org.uk too book a tailored training session.

trustees report (continued)
for the year ended 31 march 2025

Highlights from a Year at TVPS

April: We feature in the Guardian after being supported by Giff Gaff through their Payback Scheme which has raised over £1m for good causes.

May: We attend the ARIAS, as a finalist. A star-studded evening celebrating The HIV Podcast!

June: Beyou delivers our first LGBTQ+ community awareness session, which leads to a surge in requests for this service.



July: Our Beyou service is awarded a grant from The National Lottery Community Fund. Funding will enable us to expand and develop our service, to ensure we can meet demand.

August: TVPS and Beyou attend the 21st Reading Pride, raising awareness and ensuring the public know all about our services.

September: We announce that we have been awarded funding by Children in Need to support young people and families affected by HIV.



trustees report (continued)
for the year ended 31 march 2025

October: We form an unexpected (but wildly successful) partnership with a wildlife organisation. The collaboration grabs national attention, featuring in over 200 publications.

November: We were thrilled to have won the Highly Commended award for Public Sector Partnership at the #OneSloughAwards!

December: We launch our barriers campaign, sharing TVPS service user diagnosis stories to help show that HIV can happen to anyone.







A campaign has been launched to encourage HIV testing.

January: TVPS was proud to provide insight and lived-experience input to author Nicola May for her book How Do I Tell You, which tells the powerful story of a woman living with HIV.

February: National HIV Testing Week is in full swing and we are out in the community, including at Reading train station, encouraging the public to test.

March: We feature on BBC South Today talking about the roll-out of opt-out HIV testing and service user, Allan, shares his story with the press for the first time.







trustees report (continued)
for the year ended 31 march 2025

Thames Valley Positive Support is committed to improving its management and service to become a model of good practice. This Annual Report sets out our achievements and initiatives for the period ending 31st March 2025 These accounts have been prepared on the accruals basis in accordance with the Charity SORP and UK Accounting Standards. The accounts comply with the requirements of the Charities Act 2011 and statement of Recommended Practice Accounting and Reporting by Charities (FRS 102).

Organisation

Conversion to Charitable Incorporated organisation.

Thames Valley Positive Support previously a charitable company limited (by guarantee) was converted to a charitable incorporated organisation (CIO) on 30 July 2025. The CIO constitution attached by a resolution was adopted in substitution for, and to the exclusion of, the Company's existing articles of association and a resolution was passed to adopt the CIO constitution in accordance with s228(3)(c) of the Charities Act.t he charity was limited by guarantee and was incorporated on 22nd March 2012 and on 12 June 2013 took over the unincorporated charity known as Thames Valley Positive Support, which was founded in 1985.

Trustees

The charity's trustees are known as "The Board of Trustees". The trustees meet regularly (approximately every six weeks) to discuss matters arising and progress towards the charity's aims. The trustee's delegate the day to day running of the charity to the Chief Executive (Sarah Macadam) who is supported by full time staff and volunteers. The Chair of the charity meets regularly with Sarah Macadam and a financial review meeting is held between the Chair, Vice Chair and Chief Executive on a quarterly basis.

Trustees 2024/25

The TVPS trustees are listed on page 1. There must be at least three trustees. One third of the trustees must retire at a meeting held immediately after the end of each financial year, those longest in office retiring first. A retiring trustee who remains qualified may be reappointed. Trustees must have regard to the skills, knowledge and experience needed for the effective administration of the charity. The trustees must keep a record of the name, address and the dates of appointment, re-appointment and retirement of each trustee.

All new trustees receive a copy of the charity's policies upon joining. Trustees are encouraged to research or train in their specific area of responsibility and are expected to keep other trustees aware of developments in their field.

Funding

TVPS is dependent on local authority funding and is funded by various statutory agencies within Berkshire and North Hampshire and charitable trusts and contributors. TVPS funds are also generated through a variety of donations, fundraising & special events.

Financial Review

The Charity has worked in an environment of limited resources and insecurities over long-term funding; it continues to be difficult to commit to long-term plans or services. The net incoming resources for the year are detailed on page 21. The charity has been able to operate in this challenging environment with the help of sound financial administration and the support of both staff and volunteers.

Related party transactions

There were no related party transactions during the year.

Review of Major Risks

The TVPS Trustees, where practical, have reviewed assessed and implemented systems to mitigate exposure to major risks.

Investment Policy

The Trustees have reviewed its investment policy and strategy and considers that the use of specialised portfolios designed for the charity sector continues to meet its requirements.

As with previous years the Trustees continue to appoint Davidson Asset Management to invest our reserves in a balanced risk ethical portfolio. The Trustees believe that this is the best way to maximise our income in the current climate where the following challenges remain:-

Increased costs and increase in service provision continue to put pressure on our annual budget

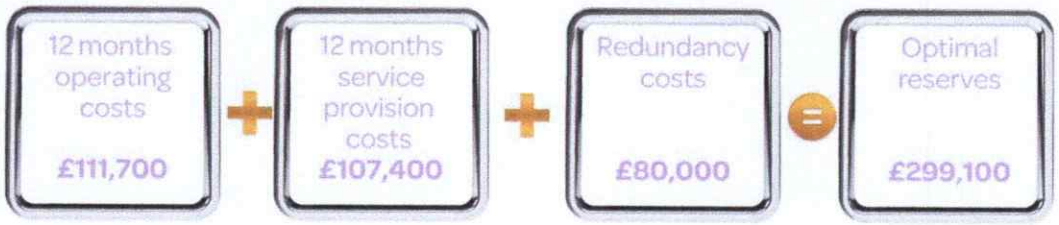
Decreased core funding from local authorities who themselves face funding pressures and increased costs

Increased demand for our services due to more people being diagnosed with HIV in Berkshire and Hampshire, and a higher number of people being diagnosed very late and requiring more intensive client support work

Continued uncertainty that we will remain in our current premises as we wait a decision from Slough Council on whether they will sell the property (please see paragraph on page 17 for more detail).

Reserves Policy

The TVPS trustees believe that the minimum level or EOR should be the equivalent of twelve months' operating costs calculated and reviewed annually and believe that the EOR should be built up to the desired level in stages consistent with the charity's overall financial position and it's need to maintain and develop its charitable activities. As twelve months operating costs should be held in reserves the bank balances should be retained at a level of £250,000. The trustees anticipate a reduction in core funding based on the current economic climate and the well-publicised cuts in funding awarded to local authorities from central government. They believe that this will affect core funding allocations distributed by the local authority to the voluntary sector. Whilst TVPS is not solely reliant on core funding, the trustees are concerned that any reduction would have an impact on our ability to maintain the broad range of services we currently offer. At the year end our reserves are as follows



Redundancy costs

Our staff have a combined length of service of over 55 years. Their loyalty and commitment have created stability within our workforce, and their knowledge and experience ensure that our organisation delivers an efficient and highly informed service.

However, this long service also means that our redundancy costs are higher than average. Under statutory redundancy rules, employees with longer continuous service are entitled to higher payments. As many of our team members have been with us for a significant period of time, the cumulative financial impact is greater.

While these costs are significant, they also reflect the value and dedication that our employees have contributed over many years.

Free reserves £86,684

Ringfenced property fund £30,000

Our premises

Our premises are owned by Slough Council, and we are currently negotiating a lease with them. The proposed terms include a full repairing clause. Although the property is in good condition, the Board of Trustees considers it prudent to ring-fence a property fund to ensure that any necessary repairs can be carried out promptly, safeguarding our ability to continue operating from the site. A proportion of this fund is also being used to cover the legal fees associated with the lease negotiations.

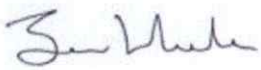
trustees report (continued)
for the year ended 31 march 2025

Statement of Trustees Responsibilities

See page 19.

The report has been prepared in accordance with the statement of Recommended Practice Accounting and Reporting by Charities (FRS 102)

Trustees' report approved by the TVPS Board of Trustees on and signed on their behalf 18 December 2025 by



Signed: S. Wheeler (Chair – Trustee).

Statement of Trustees Responsibilities

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales require the charity Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity at the end of the financial year and of the incoming resources and application of resources, of the charity for that period.

In preparing those financial statements the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP (FRS 102);
- make judgments and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed subject to any material departures that must be disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website in accordance with legislation in the United Kingdom governing the preparation and dissemination of financial statements.

independent examiner's report to the trustees of thames valley positive support

I report to the trustees on my examination of the accounts of Thames Valley Positive Support (CIO) for the year ended 31 March 2025, which are set out on pages 21 to 33.

Responsibilities and basis of report

The charity's trustees are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 (the Act').

I report in respect of my examination of the Trustee's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's report

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

(1) accounting records were not kept in respect of the Charitable Incorporated Organisation (CIO) as required by section 130 of the Act; or

(2) the accounts do not accord with those records; or

(3) the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached

On behalf of:
EDWIN SMITH
CHARTERED ACCOUNTANTS
32 Queens Road
Reading
RG1 4AU

Signed: Philip Nixon ..... Date: 12 January 2025
Philip J Nixon FCA

Thames Valley Positive Support
Statement of Financial Activities
for the Year Ended 31 March 2025

	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £
Income from:					
Donations and grants received	2	1,429	156,819	158,248	105,117
Income from charitable activities	3	38,828	28,370	67,198	54,518
Investment – bank interest		1	-	1	-
Total income		**40,258**	**185,189**	**225,447**	**159,635**
Expenditure on:					
Raising funds		13,368	1,910	15,278	15,751
Charitable activities		17,648	170,076	187,724	177,206
Other - Management and administration		14,058	2,008	16,066	13,439
Total expenditure	4	**45,074**	**173,994**	**219,068**	**206,396**
Net income/(expenditure before investment gains/(losses)		**(4,816)**	**11,195**	**6,379**	**(46,761)**
Net gains/ (losses) on investment assets		(16,921)	-	(16,921)	17,041
Net income/(expenditure after investment gains/(losses)		**(21,737)**	**11,195**	**(10,542)**	**(29,720)**
Transfers between funds		-	-	-	-
Net movement in funds		**(21,737)**	**11,195**	**(10,542)**	**(29,720)**
Total funds brought forward		**388,640**	**37,686**	**426,326**	**456,046**
Total funds carried forward		**366,903**	**48,881**	**415,784**	**426,326**

Thames Valley Positive Support
Balance Sheet as at 31 March 2025

	Notes	2025		2024	
		£	£	£	£
Fixed assets					
Tangible fixed assets	5		916		2,073
Investments	6		282,815		299,736
			283,731		301,809
Current assets					
Debtors	7	56,475		475	
Cash at bank and in hand	8	141,780		134,727	
		198,255		135,202	
Creditors: Amounts falling due within one year	9	(41,202)		(10,685)	
Net current assets			157,053		124,517
Creditors falling due after one year	10		(25,000)		-
Total assets less current liabilities			**415,784**		**426,326**
Funds of the charity					
Unrestricted funds					
General funds	16	226,903		248,640	
Designated funds	16	140,000		140,000	
			366,903		388,640
Restricted funds	16		48,881		37,686
Total Funds			**415,784**		**426,326**

The notes on pages 23 to 33 form part of these financial statements.

The accounts were approved by the Board of Trustees on 18 December 2025:

Signed:

Trustee -S. Wheeler

1. ACCOUNTING POLICIES

Basis of accounting

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

Preparation of the financial statements on a going concern basis

The charity has a reasonable expectation that there are adequate resources to continue in operational existence for the foreseeable future. It has therefore continued to adopt the going concern basis in preparing its financial statements.

The charity has taken advantage of the exemption for smaller charities to produce a cash flow statement.

Fund Accounting

General funds are unrestricted funds that are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds are unrestricted funds set aside for specific purposes at the discretion of the Trustees.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor, or which have been raised by the charity for particular purposes. The aim and use of each restricted fund is set out in the notes to the financial statements.

1. ACCOUNTING POLICIES (CONTINUED)

Income

All income is included in the statement of financial activities when the charity is entitled to the income, the amount can be quantified with reasonable accuracy, and the trustees are virtually certain they will receive the income. The following specific policies are applied to particular categories of income.

- Voluntary income is received by way of grants, donations, legacies and gifts and is included in full in the Statement of Financial Activities when receivable and when the charity has unconditional entitlement.
- Incoming resources with related expenditure such as fundraising are reported gross in the SOFA.
- Income from investments is included in the SOFA in the year in which it is received.
- Income from charitable activities includes income received under contract or where entitlement to grant is recognised as earned as the related services are provided.

Investment gains and losses

This includes any realised and unrealised gains or losses on the sale of investments and any gain or loss revaluing investments to market value at the end of the year.

Expenditure

Expenditure is recognised in the period in which they are incurred. Expenditure includes attributable VAT which cannot be recovered. Some expenditure is directly attributable to specific activities and has been included in those cost categories. Other costs which are attributable to more than one activity are apportioned across cost categories on a basis consistent with the use of the resources. Grants to individuals are made for hardship reasons and are recognised in the period to which they are made.

Liability Recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Fixed Asset Investments

Investments are a form of basic financial instrument and are initially recognised at their transaction value and subsequently measured at their fair value as at the balance sheet date using the closing quoted market price. The statement of financial activities includes the net gains and losses arising on revaluation and disposals throughout the year. The charity does not acquire complex financial instruments.

The main form of financial risk faced by the charity is that of volatility in equity markets and investment markets due to wider economic conditions, the attitude of investors to investment risk, and changes in sentiment concerning equities and within particular sectors or sub sectors.

Pensions

Employees of the charity are automatically enrolled into a defined contribution scheme unless they have exercised their right to opt out. The charity contribution is restricted to the contributions disclosed in note 14. There were no outstanding contributions at the year end. The costs of the defined contribution scheme are included within unrestricted funds.

1. ACCOUNTING POLICIES (CONTINUED)

Tangible Fixed Assets

Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life. The rates applied per annum are as follows:

Equipment and Furniture	25%

Fixed assets are capitalised if they can be used for more than one year and cost at least £500. They are valued at cost or, if gifted, at the value to the charity on receipt.

Debtors

Debtors are recognised at the settlement amount due.

Cash at bank and in hand

Cash at bank and in hand includes cash and cash held at bank current accounts and short term highly liquid investments held on deposit accounts.

Creditors

Creditors and provisions are recognised as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required, and the amount of the obligation can be measured reliably.

Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

Taxation

The charity is exempt from tax on its charitable activities.

2. DONATIONS AND GRANTS RECEIVED

	Unrestricted funds	Restricted funds	2025 Total	2024 Total
	£	£	£	£
Big Lottery Positive Future – Community Fund	-	70,399	70,399	69,070
Lottery Awards for All		19,000	19,000	-
Hampshire LA (Rushmoor)	-	14,844	14,844	14,844
Terence Higgins Trust	-	10,636	10,636	5,835
Slough CVA	-	5,905	5,905	-
BBC Children In need	-	20,000	20,000	-
Garfied Western	-	15,000	15,000	-
Morrisons	-	-	-	4,500
Berkshire Community Fund	-	-	-	2,000
General Donations and Grants and	1,429	1,035	2,464	8,868
Total Donations and Grants Received	**1,429**	**156,819**	**158,248**	**105,117**

3. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted funds	Restricted funds	2025 Total	2024 Total
	£	£	£	£
Windsor & Maidenhead BC	13,500	-	13,500	13,500
Reading Borough Council	25,328	28,370	53,698	41,018
Total Income from Charitable Activities	**38,828**	**28,370**	**67,198**	**54,518**

4. EXPENDITURE

	Raising funds	Charitable activities	Management and administrati	Total for year	Total for 2024
					£
Staff costs	11,111	162,969	11,111	185,191	170,901
Recruitment cost	-	-	-	-	154
Client activity travel	-	6,303	-	6,303	6,715
Client hardship and welfare	-	190	-	190	219
Drop in centres – Client meals	-	1,730	-	1,730	1,533
Miscellaneous – Charitable activities	-	4,342	-	4,342	3,317
Other fundraising, events and, podcasts.	1,552	-	-	1,552	2,312
Rent and rates	778	3,630	778	5,186	4,214
Insurance	271	1,262	271	1,804	1,916
Heat and light	214	1,001	214	1,429	1,243
Staff and volunteer travel etc.	27	125	27	179	146
Computer, printing, and	155	720	155	1,030	1,555
Telephone, internet and	316	1,473	316	2,105	2,216
Equipment hire and maintenance	-	-	-	-	2,675
Premises – Maintenance	71	330	71	472	385
Subscriptions	51	241	51	343	410
Independent examination	-	-	2,340	2,340	2,292
Professional fees	503	2,347	503	3,353	2,215
Sundry	53	246	53	352	795
Depreciation	174	809	174	1,157	1,184
Bank charges	2	6	2	10	-
	15,278	**187,724**	**16,066**	**219,068**	**206,396**

Independent examination costs including accountancy services for preparation of statutory accounts total £2,340 (2024 £2,292). The Independent Examiner also provided payroll services and filing of company tax return of £732 (2024 £648).

5. TANGIBLE FIXED ASSETS

	Leasehold Improvements	Equipment and furniture	2025 Total
	£	£	£
Cost			
Brought forward	17,039	77,868	94,907
Additions	-	-	-
Disposals	-	-	-
At 31 March 2025	**17,039**	**77,868**	**94,907**
Depreciation			
Brought forward	17,039	75,795	92,834
On disposals	-	-	-
Charge for the year	-	1,157	1,157
At 31 March 2025	**17,039**	**76,952**	**93,991**
Net book value			
At 31 March 2025	**-**	**916**	**916**
At 31 March 2024	-	**2,073**	**2,073**

6. FIXED ASSET INVESTMENTS

	Listed Investments
	£
Brought forward carrying value (market value)	299,736
Additions to investments at cost	-
Disposals at carrying value	-
Net gain/loss on revaluation	(16,921)
Carrying value (market value) at end of year	**282,815**

7. CASH AT BANK AND IN HAND

	2025	2024
	£	£
Cash at Bank	141,649	134,526
Petty Cash	131	201
	141,780	**134,727**

8. DEBTORS AND PREPAYMENTS

	2025	2024
	£	£
Accrued incomes	55,000	-
Prepayments	1,475	475
	56,475	**475**

Accrued income includes a multi-year grant due over one year £25,000 (2024: £nil).

9. CREDITORS
Amounts falling due within one year

	2025	2024
	£	£
Other creditors	897	695
Accruals	6,192	5,898
Taxation and Social Security	4,113	4,092
Deferred income	30,000	-
	41,202	**10,685**

10. CREDITORS
Amounts falling due after one year

	2025	2024
	£	£
Deferred income	25,000	-
	25,000	**-**

11. LEGAL STATUS

TVPS, a registered charity, previously company limited by guarantee, not having any share capital was converted to a Charitable Incorporated Organisation on 30 July 2025 therefore the financial statements have been prepared for this year in accordance with the Financial Reporting Standard in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

12. TRUSTEES

No remuneration was made to trustees during the year.

No expenses were reimbursed to trustees during the year.

13. RELATED PARTY TRANSACTIONS

There were no related part transactions during the year.

14. EMPLOYEES COSTS

	2025	2024
	£	£
Wages and salaries	167,789	155,424
Social security costs	11,878	10,590
Other pension costs	4,559	4,167
Staff Health Cover	879	720
	185,105	**170,901**

The Charity operates a PAYE scheme to pay employed members of staff, and no employees received emoluments in excess of £60,000.

There were 5 paid staff during the year (2024-5).

15. PENSION COSTS

	2025	2024
	£	£
Defined pension contribution costs	**4,559**	**4,167**

16. MOVEMENT ON FUNDS

2025

	1 –Apr-24	Income	Expenditure	Gains/ (losses)	Transfer	31-Mar-25
Restricted	£	£	£		£	£
The National Lottery Community Fund	34,535	70,399	(69,735)	-	-	35,199
Lottery Awards for All		19,000	(14,250)	-	-	4,750
Slough CVS		5,905	(2,390)	-	-	3,515
Hampshire LA	3,151	14,844	(17,995)	-	-	-
Terence Higgins Trust		10,636	(10,636)	-	-	-
BBC Children in Need		20,000	(14,583)	-	-	5,417
Garfield Western		15,000	(15,000)	-	-	-
Reading BC		28,370	(28,370)	-	-	-
Sundry		1,035	(1,035)	-	-	-
	37,686	**185,189**	**(173,994)**			**48,881**
Unrestricted						
Designated funds	140,000	-	-	-	-	140,000
General funds	248,640	40,258	(45,074)	(16,921)	-	226,903
Total	**426,326**	**225,447**	**(219,068)**	**(16,921)**	**-**	**415,784**

2024

	1 –Apr-23	Income	Expenditure	Gains/ (losses)	Transfer	31-Mar-24
Restricted	£	£	£		£	£
The National Lottery	62,584	69,070	(97,119)			34,535
Reading BC	-	12,648	(12,648)	-	-	-
Hampshire LA	3,151	14,844	(14,844)	-	-	3,151
Terence Higgins Trust		5,835	(5,835)	-	-	-
Morrisons		4,500	(4,500)	-	-	-
Berkshire Community		2,000	(2000)	-	-	-
Sundry		1,125	(1,125)	-	-	-
	65,735	**110,022**	**(138,071)**	-	-	**37,686**
Unrestricted						
Designated funds	130,000	-	-	-	10,000	140,000
General funds	260,311	49,613	(68,325)	17,041	(10,000)	248,640
Total	**456,046**	**159,635**	**(206,396)**	**17,041**	-	**426,326**

16. MOVEMENT ON FUNDS (continued)

Restricted funds

The National Lottery Community Fund - Grant awarded to support the first generation of HIV positive service users into old age, the grant is used to employ a project worker to build links with older people's services and to build a resource base and care pathways for staff and volunteers to follow to enable a smooth transition for service users to access new services.

Rushmoor Voluntary Service – Grant awarded to provide emotional and practical support to HIV positive people living in North Hampshire, services include peer support, counselling and advocacy to help with accessing benefits, returning to work, immigration, debt, housing and welfare rights issues.

Reading BC - Grant awarded to support HIV positive people in Reading to improve their health and wellbeing, and reduce the need for statutory services intervention

Terence Higgins Trust – Grant awarded via HIV Prevention England fund to educate and promote HIV testing

Slough CVS – Funding to support the LGBTQIA+ community in Slough

Children in Need – Funding to support families affected by HIV in Berkshire

Designated funds

For more details on the designated funds see the Reserves Policy detailed on page xx

	1 -Apr-24	Income	Expenditure	Gains/ (losses)	Transfer	31-Mar-25
	£	£	£		£	£
Property Fund	60,000	-	-	-	-	60,000
Maintenance Fund	30,000	-	-	-	-	30,000
Emergency Fund	50,000	-	-	-	-	50,000
Total	**140,000**	**-**	**-**	**-**	-	**140,000**

17. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds	Designated Funds	Restricted Funds	2025	2024
	£	£	£		
Fixed Assets and Investments	143,731	140,000	-	**283,731**	301,809
Current Assets	149,374	-	48,881	**198,255**	135,202
Liabilities	(66,202)	-	-	**(66,202)**	(10,685)
	226,903	**140,000**	**48,881**	**415,784**	**426,326**

THAMES VALLEY POSITIVE SUPPORT

England & Wales - Charity number 1151431

Accounts

tvps

HIV support & testing
est. 1985



THAMES VALLEY POSITIVE SUPPORT

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2024

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Trustees responsibilities	14
Independent examiners report	15
Statement of financial activities	16
Balance sheet	17
Notes to the accounts	18-28

Legal and Administrative information

Bankers
Co-operative Bank Plc, PO Box 101, 1 Balloon Street, Manchester, M60 4EP

Independent Examiner
Edwin Smith, 32 Queens Road, Reading, Berkshire, RG1 4AU

Trustees
Sean Wheeler (Chair)
Ben McEwen
Jonathan Dawson
Sarah Cardey
Richard Lucas
Eilish Sorohan
Terry Levi (appointed 28-3-24)

Chief Executive
Sarah Macadam

Company Number - 08002103

Registered Charity Number - 1151431

Registered Office
Thames Valley Positive Support
629 Bath Road
Slough
SL1 6AE
www.tvps.org.uk

TVPS IS:

A registered charity founded in 1985 to support those affected by HIV living in Berkshire and North Hampshire

Funded through local authority grants, grant providers and donations

The only charity in Berkshire and North Hampshire supporting those affected by HIV

Continually raising awareness of HIV and tackling stigma across both counties

WE DO THIS BY:

Reducing social isolation experienced by those living with HIV due to associated stigma

Reducing emotional and mental hardship experienced by those living with HIV Enabling people with HIV to make informed choices about their lives

Raising awareness about HIV related issues within the community

OUR STRATEGIC AIMS AF

Broaden our remit to include support in other areas of sexual health/long term conditions

Increase empowerment of our client base

Protect our income and improve our fund management

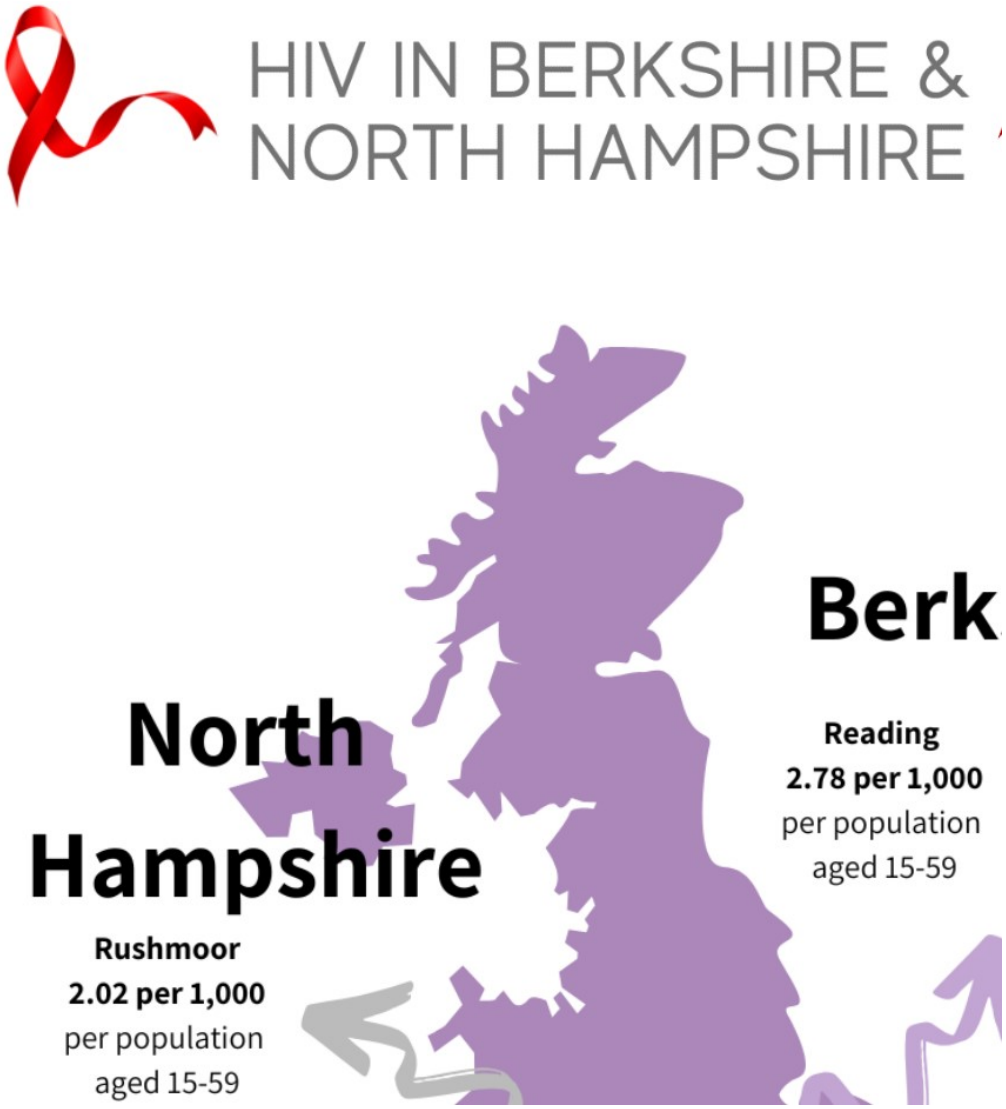
Increase awareness of HIV

TVPS' CORE PURPOS

To ensure those affected by HIV regain the quality of life they experienced pre-diagnosis

OBJECTIVES & ACTIVITIES FOR THE PUBLI

The trustees confirm they have complied with the duty in section 17 (5) of the 2011 Charities Act and have referred to the guidance contained in the Chartiy Commission's General Guidance on Public Benefit when reviewing the charity's aims & objectives & in planning future activities for the year (these activities are detailed on page 4)



Historically Slough and Reading, Berkshire's two major towns, both have a higher than average prevalence of HIV than many major UK cities for the last decade. Outside of London, Reading and Slough, have ranked within the top 10 places with the highest HIV prevalence. This meant there were more positive people living in our county than in many of our major cities including Newcastle, Liverpool, Birmingham and Leeds. Slough has the second highest rate of new HIV diagnoses in the South East, a figure that has almost doubled in a year.

Although North Hampshire has a lower rate of HIV infections the area continues to have a high rate of late HIV diagnosis.

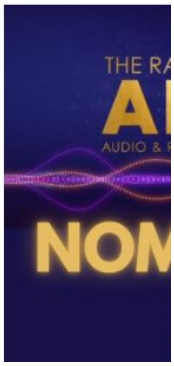

A year at
tvps
HIV support & testing
est. 1985
296 hours of peer s
&
250 hours of couns
provided
1,680 hours of support
and advocacy provided
24 awareness events
attended
3,000 condoms han

Podcast

It was an extremely exciting year for the HIV Podcast! In October we were nominated in two categories of The Independent Podcast Awards - the 'Wellbeing' and 'Sex and Relationships categories and in February we were nominated for "the Oscars of the audio world", The Audio and Radio Industry Awards in the Impact category for making a difference to society. Although we didn't scoop a win, we recognise what a huge achievement just being nominated is!







We were lucky enough to have some luxury chocolates donated to us, by Mark Tilling, from the Chocolate Academy which we put together in a promotional pack and sent out to key people in the industry as well as influencers, on World AIDS Day. We asked them to share about the podcast on their social media. This was a huge success, we had many high profile people sharing and we built some great connections.





Sarah and Jess were both invited to be judges for the British Podcast Awards 2023, which went so well that they were invited back to judge again in 2024.

The HIV Podcast is now downloaded in a whopping 177 countries and continues to grow.

BeYou

BeYou is a monthly social with the aim of providing a safe and non-judgemental space for people from the LGBTQ+ community to meet like-minded people.

In April 2023 we took the decision to extend our hours to 6pm – 8:30pm, to meet the demand for this service. This was very well received by the community.

We attended Reading Pride and BeYou offered a space for people to come and hangout and have a chat with us. It also enabled us to let even more people know about our BeYou meet-ups.





We were invited on to Kathy Caton's LGBT+ show, on BBC South, to talk about BeYou and the services we offer. One of our BeYou service users chatted with Kathy and gave their experience of attending our service.

We were thrilled to receive £4,500 from The Morrisons's Foundation, to help us deliver our service reducing the risk of isolation for our LGBTQ+ community.


"The atmosphere is just so warm, welcom
inviting. Everyone just sat and chatted
everything under the sun."


BE
YOU
tonight
Sarah & Sean will be
running tonight's beYOU!
6pm-8:30pm




UP
Our
per
cha
YAY!
6pm

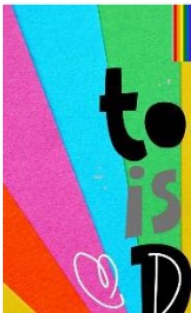

SLEIGH, BITCH


THE NEXT BEYOU COFFEE SOCIAL
WEDNESDAY
5TH JULY
6PM - 8:30PM
DM US FOR THE ADDRESS
OR EMAIL OFFICE@TVPS.ORG.UK



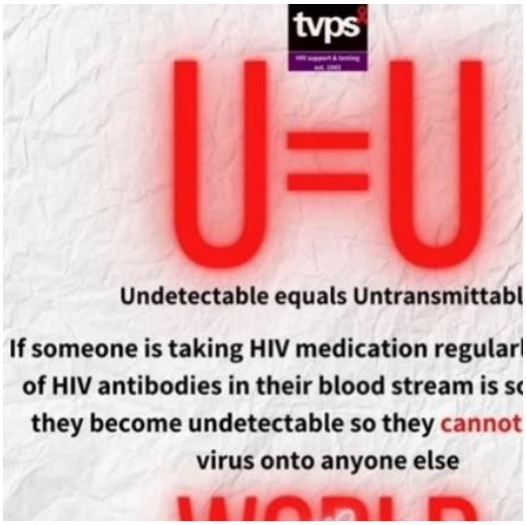

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tvps
BE
YOU


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is

World AIDS Day

Our theme this year focussed on calling for improvements in awareness and prevention. We wanted to educate as many people as possible about U=U. Increasing HIV awareness and knowledge is the only way to reduce the stigma that still surrounds the virus. One of the reasons people living with HIV experience stigma is because there has been very little education about HIV and U=U.



The Local Government Association reports that there have been Government cuts to sexual health funding of over £1bn between 2016 and 2022, this is exacerbating the issue of rising infections, meaning it's vital to spread as much HIV awareness as possible.


Slough Express

Charity calls for more education to tackle HIV stigma on World AIDS Day

Written by Madeleine Evans

Email

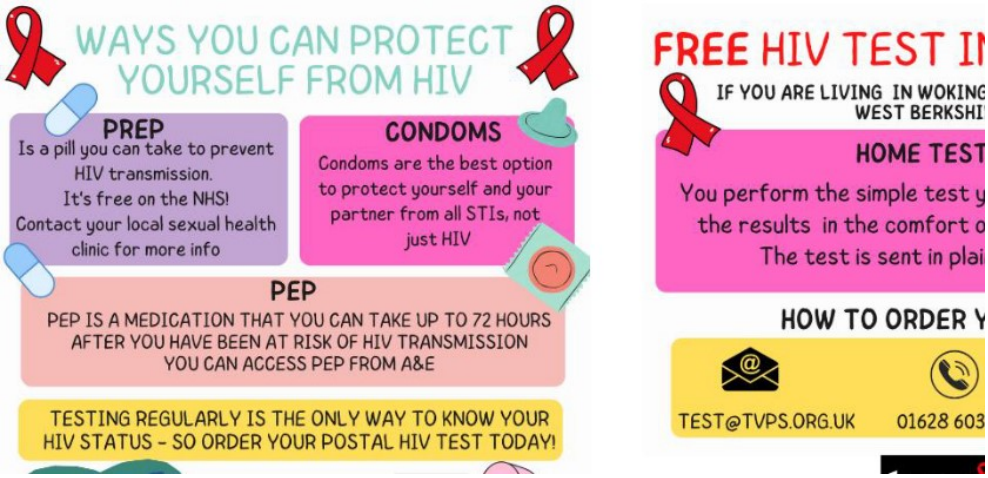
05:00PM, Friday 01 December 2023


Thames Valley Positi
urges education on H
World AIDS Day

With the support of local media, we were able to widely publicise the U=U message.

Community Testing in West Berkshire

Due to the success of our testing initiative last year, the Public Health Teams of Wokingham, Reading and West Berkshire asked us to run this campaign again. The campaign launched during National HIV Testing Week. In February 2024 we launched a campaign to encourage the uptake of HIV testing in Wokingham, Reading and West Berkshire.



This year we focussed on offering home tests that offer people convenience and give a result in the comfort of their own home. We also took the opportunity to highlight ways you can protect yourself. This campaign directly supports the UK Government target of no new HIV infections by 2030

We also secured billboards, on two main commuter roads, in Reading and Slough to encourage the public to test for HIV, which is a great way to reach new audiences.



The project was a huge success again, with an increase in the number of people requesting tests and engaging with our service on the previous year.

Trustees and Directors Report (continued)
For the year ended 31 March 2024

Thames Valley Positive Support is committed to improving its management and service to become a model of good practice. This Annual Report sets out our achievements and initiatives for the period ending 31st March 2024 These accounts have been prepared on the accruals basis in accordance with the Charity SORP and UK Accounting Standards. The accounts comply with the requirements of the Charities Act 2011, Companies Act 2006, statement of Recommended Practice Accounting and Reporting by Charities (FRS 102).

Organisation

Thames Valley Positive Support is a charitable company limited by guarantee and was incorporated on 22nd March 2012 and is registered as a charity. The company was established under Memorandum of Association, which established the objects and powers of the charitable company and is governed under its Articles of Association. It took over the unincorporated charity known as Thames Valley Positive Support, which was founded in 1985. The charity's operations and assets were transferred to the charitable company Thames Valley Positive Support on the 12th June 2013.

The charity's trustees who are also the directors of the company for the purposes of company law are known as the "The Board of Trustees". The trustees meet regularly (approximately every six weeks) to discuss matters arising and progress towards the charity's aims. The trustee/director's delegate the day to day running of the charity to the Chief Executive (Sarah Macadam) who is supported by full time staff and volunteers. The Chair of the charity meets regularly with Sarah Macadam and a financial review meeting is held between the Chair, Vice Chair and Chief Executive on a quarterly basis.

Trustees/Directors 2023/24

The TVPS trustees are listed on page 1. There must be at least three trustees. One third of the trustees must retire at a meeting held immediately after the end of each financial year, those longest in office retiring first. A retiring trustee who remains qualified may be reappointed. Trustees must have regard to the skills, knowledge and experience needed for the effective administration of the charity. The trustees must keep a record of the name, address and the dates of appointment, re-appointment and retirement of each trustee.

All new trustees receive a copy of the charity's policies upon joining. Trustees are encouraged to research or train in their specific area of responsibility and are expected to keep other trustees aware of developments in their field.

Funding

TVPS is dependent on local authority funding and is funded by various statutory agencies within Berkshire and North Hampshire, along with charitable trusts and contributors. TVPS funds are also generated through a variety of donations, fundraising & special events.

Financial Review

The Charity has worked in an environment of limited resources and insecurities over long-term funding; it continues to be difficult to commit to long-term plans or services. The net incoming resources for the year are detailed on page 16. The charity has been able to operate in this challenging environment with the help of sound financial administration and the support of both staff and volunteers.

Related party transactions

There were no related party transactions during the year.

Review of Major Risks

The TVPS Trustees, where practical, have reviewed assessed and implemented systems to mitigate exposure to major risks.

Investment Policy

Under the Articles of Association, the charity has power to make any investment which the Directors think fit. The Directors have reviewed its investment policy and strategy and considers that the use of specialised portfolios designed for the charity sector continues to meet its requirements.

As with previous years the Directors continue to appoint Davidson Asset Management to invest our reserves in a balanced risk ethical portfolio. The Directors believe that this is the best way to maximise our income in the current climate where the following challenges remain:-

Increased costs and increase in service provision continue to put pressure on our annual budget

Decreased core funding from local authorities who themselves face funding pressures and increased costs

Increased demand for our services due to more people being diagnosed with HIV in Berkshire and Hampshire, and a higher number of people being diagnosed very late and requiring more intensive client support work

Continued uncertainty that we will remain in our current premises as we await a decision from Slough Council on whether they will sell the property (please see paragraph on page 12 for more detail).

"DAM advise that this portfolio should be viewed as a long-term investment strategy and not utilised to fund the charities short-term income needs. The portfolio has approximately 60% exposure to equity-based investments, designed to grow over a minimum 10yr timeframe, and align with the charities long-term nature. Accessing regular income from the portfolio on a short-term basis, particularly during periods of heightened market volatility, exposes the investment portfolio to 'pound cost ravaging'. This increases the risk that the investment will deplete more quickly than expected.

DAM have developed an effective investment strategy involving clear objectives, a diversified investment approach, and regular portfolio reviews with the aim of supporting and protecting the longevity of the charity."

Rachel Miller (Dip FFS)
Head of Financial Planning, Davidson Asset Management

Reserves Policy

The TVPS trustees believe that the minimum level or EOR should be the equivalent of twelve months' operating costs calculated and reviewed annually and believe that the EOR should be built up to the desired level in stages consistent with the charity's overall financial position and it's need to maintain and develop its charitable activities. As twelve months operating costs should be held in reserves the bank balances should be retained at a level of £250,000. The trustees anticipate a reduction in core funding based on the current economic climate and the well-publicised cuts in funding awarded to local authorities from central government. Whilst TVPS is not solely reliant on core funding, the trustees are concerned that any reduction would have an impact on our ability to maintain the broad range of services we currently offer. At the year-end there are unrestricted reserves of £388,640 (2023 -£390,311) of which £140,000 of the reserves has been ring-fenced to protect these services whilst replacement funds are sourced from elsewhere

Our premises

Our premises are owned by Slough council, we have been tenants for 35 years. Over that duration there have been several costly attempts on our part to secure a long term lease but our solicitors have been unable to do so and it has been challenging for them to engage with the council.

During 2023 we learnt that the property may be sold, the council have to sell all their assets which includes our premises as they are bankrupt.

The Directors decided that the reserves should be set aside to be used to cover legal costs, moving costs and securing new premises which would likely include increased rental costs. Despite chasing the council on numerous occasions we have received nothing in writing to confirm timelines although we have verbal confirmation from the council asset disposal team that we will need to vacate at some point, and our property has recently been surveyed by a council contractor to ascertain its rental and/or sale value.

We are currently in limbo. Whether our solicitors manage to persuade the council to negotiate a lease, the rent for which will undoubtedly be at market rate (far higher then we currently pay), or whether we have to move and negotiate a lease with a different landlord the process will be extremely costly. Rental costs are at an all time high, the nature of our work means we cannot share the cost burden with other organisations as the success of our services hinges on the fact that we provide a private, safe space for the vulnerable people we support.

The report has been prepared in accordance with the statement of Recommended Practice Accounting and Reporting by Charities (FRS 102) and in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

Trustees' report approved by the TVPS Board of Trustees and signed on their behalf by

Signed: S. Wheeler (Chair – Director and Trustee).

Date:4 December 2024

Trustees and Directors Report (continued)
For the year ended 31 March 2024

Statement of Trustees and Directors Responsibilities

The Charities Act and the Companies Act require the Trustees (who are also the Directors for the Company Law Law) to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing those financial statements, the Directors/Trustees should follow best practice and:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP (FRS102);
- make judgments and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements, and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The Directors/Trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. The Directors/Trustees are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Directors/Trustees are also responsible for the contents of the Directors/Trustees report, and the responsibility of the independent examiner in relation to the Directors/Trustees' report is limited to examining the report and that ensuring on the face of the report there are no inconsistencies with the figures disclosed in the financial statements.

Independent Examiner's Report to the Trustees of Thames Valley Positive Support

I report to the charity trustees on my examination of the accounts of the charitable company for the year ended 31 March 2024, which are set out on pages 16 to 28.

Responsibilities and basis of report

As the charity's trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 (the '2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's report

I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

- accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
- the accounts do not accord with those accounting records; or
- the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached

On behalf of:
EDWIN SMITH
CHARTERED ACCOUNTANTS
32 Queens Road
Reading
RG1 4AU

Signed:…… Philip Nix …… Date: 17 December 2024
Philip J Nixon FCA

Thames Valley Positive Support
Statement of Financial Activities
for the Year Ended 31 March 2024

	Notes	Unrestricted Funds	Restricted Funds	Total Funds 2024	Total Funds 2023
		£	£	£	£
Income from:					
Donations and grants received	**2**	7,743	97,374	105,117	129,632
Income from charitable activities	**3**	41,870	12,648	54,518	79,241
Total income		**49,613**	**110,022**	**159,635**	**208,873**
Expenditure on:					
Raising funds		13,782	1,969	15,751	15,716
Charitable activities		42,784	134,422	177,206	190,001
Other - Management and administration		11,759	1,680	13,439	17,201
Total expenditure	**4**	**68,325**	**138,071**	**206,396**	**222,918**
Net income/(expenditure before investment gains/(losses)		**(18,712)**	**(28,049)**	**(46,761)**	**(14,045)**
Net gains/ (losses) on investment assets		17,041	-	17,041	(15,579)
Net income/(expenditure after investment gains/(losses)		**(1,671)**	**(28,049)**	**(29,720)**	**(29,624)**
Transfers between funds		**-**	**-**	**-**	**-**
Net movement in funds		**(1,671)**	**(28,049)**	**(29,720)**	**(29,624)**
Total funds brought forward		**390,311**	**65,735**	**456,046**	**485,670**
Total funds carried forward		**388,640**	**37,686**	**426,326**	**456,046**

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

Thames Valley Positive Support
Balance Sheet as at 31 March 2024

	Notes	2024 £	2024 £	2023 £	2023 £
Fixed assets					
Tangible fixed assets	**5**		2,073		2,177
Investments	**6**		299,736		292,695
			301,809		294,872
Current assets					
Debtors	**7**	475		3,722	
Cash at bank and in hand	**8**	134,727		167,845	
		135,202		171,567	
Creditors: Amounts falling due within one year	**9**	(10,685)		(10,393)	
Net current assets			124,517		161,174
Total assets less current liabilities			**426,326**		**456,046**
Funds of the charity					
Unrestricted funds					
General funds	**15**	248,640		260,311	
Designated funds	**15**	140,000		130,000	
			388,640		390,311
Restricted funds	**15**		37,686		65,735
Total Funds			**426,326**		**456,046**

The notes on pages 15 to 25 form part of these financial statements.

For the period ending 31 March 2024, the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies. No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these financial statements under the requirements of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime within part 15 of the Companies Act 2006 and with the Financial Reporting Standard 102 (FRS 102).

The accounts were approved by the Board on 4 December 2024

Signed: S. Wheeler

Company Registration No. 08002103

Thames Valley Positive Support
Notes to the Financial Statements as at
31 March 2024

1. ACCOUNTING POLICIES

Company information

Thames Valley Positive Support is a Registered Charity and a Charitable Company Limited by Guarantee incorporated on 22nd March 2012. The registered office is 629 Bath Road, Slough, SL1 6AE.

Basis of accounting

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

Preparation of the financial statements on a going concern basis

The charity has a reasonable expectation that there are adequate resources to continue in operational existence for the foreseeable future. It has therefore continued to adopt the going concern basis in preparing its financial statements.

The charity has taken advantage of the exemption for smaller charities to produce a cash flow statement.

Fund Accounting

General funds are unrestricted funds that are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds are unrestricted funds set aside for specific purposes at the discretion of the Trustees.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or which have been raised by the charity for particular purposes. The aim and use of each restricted fund is set out in the notes to the financial statements.

1. ACCOUNTING POLICIES (CONTINUED)

Income

All income is included in the statement of financial activities when the charity is entitled to the income, the amount can be quantified with reasonable accuracy and the trustees are virtually certain they will receive the income. The following specific policies are applied to particular categories of income.

- Voluntary income is received by way of grants, donations, legacies and gifts and is included in full in the Statement of Financial Activities when receivable and when the charity has unconditional entitlement.
- Incoming resources with related expenditure such as fundraising are reported gross in the SOFA.
- Income from investments is included in the SOFA in the year in which it is received.
- Income from charitable activities includes income received under contract or where entitlement to grant is recognised as earned as the related services are provided.

Investment gains and losses

This includes any realised and unrealised gains or losses on the sale of investments and any gain or loss revaluing investments to market value at the end of the year.

Expenditure

Expenditure is recognised in the period in which they are incurred. Expenditure includes attributable VAT which cannot be recovered. Some expenditure is directly attributable to specific activities and has been included in those cost categories. Other costs which are attributable to more than one activity are apportioned across cost categories on a basis consistent with the use of the resources. Grants to individuals are made for hardship reasons and are recognised in the period to which they are made.

Liability Recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Fixed Asset Investments

Investments are a form of basic financial instrument and are initially recognised at their transaction value and subsequently measured at their fair value as at the balance sheet date using the closing quoted market price. The statement of financial activities includes the net gains and losses arising on revaluation and disposals throughout the year. The charity does not acquire complex financial instruments.

The main form of financial risk faced by the charity is that of volatility in equity markets and investment markets due to wider economic conditions, the attitude of investors to investment risk, and changes in sentiment concerning equities and within particular sectors or sub sectors.

Pensions

Employees of the charity are automatically enrolled into a defined contribution scheme unless they have exercised their right to opt out. The charity contribution is restricted to the contributions disclosed in note 14. There were no outstanding contributions at the year end. The costs of the defined contribution scheme are included within unrestricted funds.

1. ACCOUNTING POLICIES

(CONTINUED) Tangible Fixed Assets

Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life. The rates applied per annum are as follows:

Equipment and Furniture	25%

Fixed assets are capitalised if they can be used for more than one year and cost at least £500. They are valued at cost or, if gifted, at the value to the charity on receipt.

Debtors

Debtors are recognised at the settlement amount due.

Cash at bank and in hand

Cash at bank and in hand includes cash and cash held at bank current accounts and short term highly liquid investments held on deposit accounts.

Creditors

Creditors and provisions are recognised as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

Taxation

The charity is exempt from Corporation Tax on its charitable activities.

2. DONATIONS AND GRANTS RECEIVED

	Unrestricted funds	Restricted funds	2024 Total	2023 Total
	£	£	£	£
Big Lottery Positive Future	-	69,070	69,070	74,883
Hampshire LA (Rushmoor)	-	14,844	14,844	14,844
Terence Higgins Trust	-	5,835	5,835	8,880
Gilead Sciences Europe Ltd	-	-	-	15,000
Abvie	-	-	-	4,500
Legacies	-	-	-	7,000
Morrisons	-	4,500	4,500	-
Berkshire Community Fund		2,000	2,000	
General Donations and Grants and Legacies	7,743	1,125	8,868	4,525
Total Donations and Grants Received	**7,743**	**97,374**	**105,117**	**129,632**

3. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted funds	Restricted funds	2024 Total	2023 Total
	£	£	£	£
Windsor & Maidenhead BC	13,500		13,500	13,500
Reading Borough Council	28,370	12,648	41,018	65,741
Total Income from Charitable Activities	**41,870**	**12,648**	**54,518**	**79,241**

Notes to the Financial Statements as at 31 March 2024 (Continued)

4. EXPENDITURE

	Raising funds	Charitable activities	Management and administration	Total for year	Total for 2023
	£	£	£	£	£
Staff costs	10,254	150,393	10,254	170,901	187,533
Recruitment cost		154		154	-
Client activity travel		6,714		6,715	2,410
Client hardship and welfare		219		219	220
Drop in centres – Client meals etc.		1,533		1533	1,968
Miscellaneous – Charitable activities		3,317		3,317	4,703,
Other fundraising, events and , podcasts.	2,312			2,312	1,384
Rent and rates	632	2,950	632	4,214	5,064
Insurance	287	1,342	287	1,916	1,771
Heat and light	186	871	186	1,243	2,193
Staff and volunteer travel etc.	22	102	22	146	1,978
Computer, printing, and stationery	233	1,089	233	1,555	647
Telephone, internet and helpline	332	1,552	332	2,216	1,999
Equipment hire and maintenance	401	1,873	401	2,675	2,042
Premises – Maintenance	58	269	58	385	188
Repairs & renewals					511
Investment charges					629
Subscriptions	61	288	61	410	216
Independent examination	344	1,604	344	2,292	2,240
Professional fees	332	1,551	332	2,215	2,158
Sundry	119	557	119	795	295
Depreciation	178	828	178	1,184	1,489
	15,751	**177,206**	**13,439**	**206,396**	**222,918**

Independent examination costs including accountancy services for preparation of statutory accounts total £2,292 (2023 £2,136). The Independent Examiner also provided payroll services and filing of company tax return of £648 (2023 £600).

5. TANGIBLE FIXED ASSETS

	Leasehold Improvements	Equipment and furniture	2024 Total
	£	£	£
Cost			
Brought forward	17,039	76,788	93,827
Additions		1,080	1,080
Disposals			
At 31 March 2024	**17,039**	**77,868**	**93,827**
Depreciation			
Brought forward	17,039	74,611	91,650
On disposals	-		
Charge for the year		1,184	1,184
At 31 March 2024	**17,039**	**74,611**	**91,650**
Net book value			
At 31 March 2024	**_**	**2,073**	**2,073**
At 31 March 2023	_	2,177	2,177

6. FIXED ASSET INVESTMENTS

	Listed Investments
	£
Brought forward carrying value (market value)	292,695
Additions to investments at cost	-
Disposals at carrying value	(10,000)
Net gain/loss on revaluation	17,041
Carrying value (market value) at end of year	**299,736**

7. CASH AT BANK AND IN HAND

	2024	2023
	£	£
Cash at Bank	134,526	167,761
Petty Cash	201	85
	134,727	167,846

8. DEBTORS AND PREPAYMENTS

	2024	2023
	£	£
Other debtors	-	2,822
Prepayments	475	900
	475	3,722

9. CREDITORS

Amounts falling due within one year

	2024	2023
	£	£
Other creditors	695	1,054
Accruals	5,898	4,980
Taxation and Social Security	4,092	4,359
	10,685	10,393

10. SHARE CAPITAL

TVPS, a registered charity, is a company limited by guarantee, not having any share capital. In the event of a winding up, each member may be required to contribute an amount not exceeding £1 towards the settlement of the company's liabilities.

11. TRUSTEES

No remuneration was made to trustees during the year.

No expenses were reimbursed to trustees during the year.

12. RELATED PARTY TRANSACTIONS

There were no related part transactions during the year.

13. EMPLOYEES COSTS

	2024	2023
	£	£
Wages and salaries	155,424	169,477
Social security costs	10,590	12,916
Other pension costs	4,167	4,417
Staff Health Cover	720	
	170,901	**186,810**

The Charity operates a PAYE scheme to pay employed members of staff and no employees received emoluments in excess of £60,000.

There were 5 paid staff during the year (2023-5)

14. PENSION COSTS

	2024	2023
	£	£
Defined pension contribution costs	**4,167**	**4,417**

15. MOVEMENT ON FUNDS

2024

	1 –Apr-23	Income	Expenditure	Gains/ (losses)	Transfer	31-Mar-24
Restricted	**£**	**£**	**£**		**£**	**£**
The National Lottery Community Fund	62,584	69,070	(97,119)			34,535
Reading BC	-	12,648	(12,648)	-	-	-
Hampshire LA	3,151	14,844	(14,844)	-	-	3,151
Terence Higgins Trust		5,835	(5,835)	-	-	-
Morrisons		4,500	(4,500)	-	-	-
Berkshire Community Foundation		2,000	(2000)	-	-	-
Sundry		1,125	(1,125)	-	-	-
	65,735	**110,022**	**(138,071)**	-	-	**37,686**
Unrestricted						
Designated funds	130,000	-	-	-	10,000-	140,000
General funds	260,311	49,613	(68,325)	17,041	(10,000)	248,640
Total	**456,046**	**159,635**	**(206,396)**	**17,041**	-	**426,326**

2023

	1 –Apr-22	Income	Expenditure	Gains/ (losses)	Transfer	31-Mar-23
Restricted	***£***	***£***	***£***		***£***	***£***
The National Lottery	*54,219*	*74,883*	*(66,518)*	-	-	*62,584*
Gilead Sciences Europe	*52,770*		*(52,770)*	-	-	-
Reading BC	-	*12,895*	*(12,895)*	-	-	-
Hampshire LA	-	*14,844*	*(11,693)*	-	-	-
	-					*3,151*
	106,989	***102,622***	***(143,876)***	**-**	**-**	***65,735***
Unrestricted						
Designated funds	***130,000***	-	-	-	-	***130,000***
General funds	***248,681***	***106,251***	***(79,042)***	***(15,579)***	**-**	***260,311***
Total	***485,670***	***208,873***	***(222,918)***	***(15,579)***		***456,046***

15. MOVEMENT ON FUNDS (continued)

Restricted funds

The National Lottery Community Fund - Grant awarded to support the first generation of HIV positive service users into old age, the grant is used to employ a project worker to build links with older people's services and to build a resource base and care pathways for staff and volunteers to follow to enable a smooth transition for service users to access new services.

Rushmoor Voluntary Service – Grant awarded to provide emotional and practical support to HIV positive people living in North Hampshire, services include peer support, counselling and advocacy to help with accessing benefits, returning to work, immigration, debt, housing and welfare rights issues.

Reading BC - Grant awarded to support HIV positive people in Reading to improve their health and wellbeing, and reduce the need for statutory services intervention

Terence Higgins Trust – Grant awarded via HIV Prevention England fund to educate and promote HIV testing

Morrisons – Grant awarded towards running cost of our centre

Berkshire Community Foundation – Grant awarded towards running cost of our centre, via their Surviving Winter Fund

Designated funds

For more details on the designated funds see the Reserves Policy detailed on page xx

	1 –Apr-23	Income	Expenditure	Gains/ (losses)	Transfer	31-Mar-24
	£	£	£		£	3 £
Property Fund	50,000	-	-	-	-	60,000
Maintenance Fund	30,000	-	-	-	-	30,000
Emergency Fund	50,000	-	-	-	-	50,000
Total	**130,000**	**-**	**-**	**-**	-	140,000

16. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds	Designated Funds	Restricted Funds	2024	2023
	£	£	£		
Fixed Assets and Investments	171,809	130,000	-	**301,809**	294,872
Current Assets	97,516	-	37,686	**135,202**	171,567
Liabilities (due in more than one year	(10,685)	-		**(10,685)**	(10,393)
	258,640	**130,000**	**37,686**	**426,326**	**456,046**

17. FINANCIAL COMMITMENTS

At 31 March 2024 the company had total future minimum lease payments under non-cancellable operating leases for each of the following periods:

	2024	2023
Expiry date:	£	£
Later than one year and not later than five years	-	2,493
		2,493

THAMES VALLEY POSITIVE SUPPORT

England & Wales - Charity number 1151431

Accounts

tvps

HIV support & testing
est. 1985

THAMES VALLEY POSITIVE SUPPORT

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2023

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Legal and Administrative information

Bankers
Co-operative Bank Plc, PO Box 101, 1 Balloon Street, Manchester, M60 4EP

Independent Examiner
Edwin Smith, 32 Queens Road, Reading, Berkshire, RG1 4AU

Trustees
Sean Wheeler (Chair)
Ben McEwen
Paul Chapman – Resigned 10th November 2022
Jonathan Dawson
Sarah Cardey
Richard Lucas
Eilish Sorohan

Chief Executive
Sarah Macadam

Company Number - 08002103

Registered Charity Number - 1151431

Registered Office
Thames Valley Positive Support
629 Bath Road
Slough
SL1 6AE
www.tvps.org.uk

TVPS IS:

A registered charity founded in 1985 to support those affected by HIV living in Berkshire and North Hampshire

Funded through local authority grants, primary care trust funding, grant providers and donations

The only charity in Berkshire and North Hampshire supporting those affected by HIV

Continually raising awareness of HIV and tackling stigma across the county

WE DO THIS BY:

Reducing social isolation experienced by those living with HIV due to associated stigma

Reducing emotional and mental hardship experienced by those living with HIV

Enabling people with HIV to make informed choices about their lives

Raising awareness about HIV related issues within the community

OUR STRATEGIC AIMS ARE TO:

Broaden our remit to include support in other areas of sexual health/long term conditions

Increase empowerment of our client base

Protect our income and improve our fund management

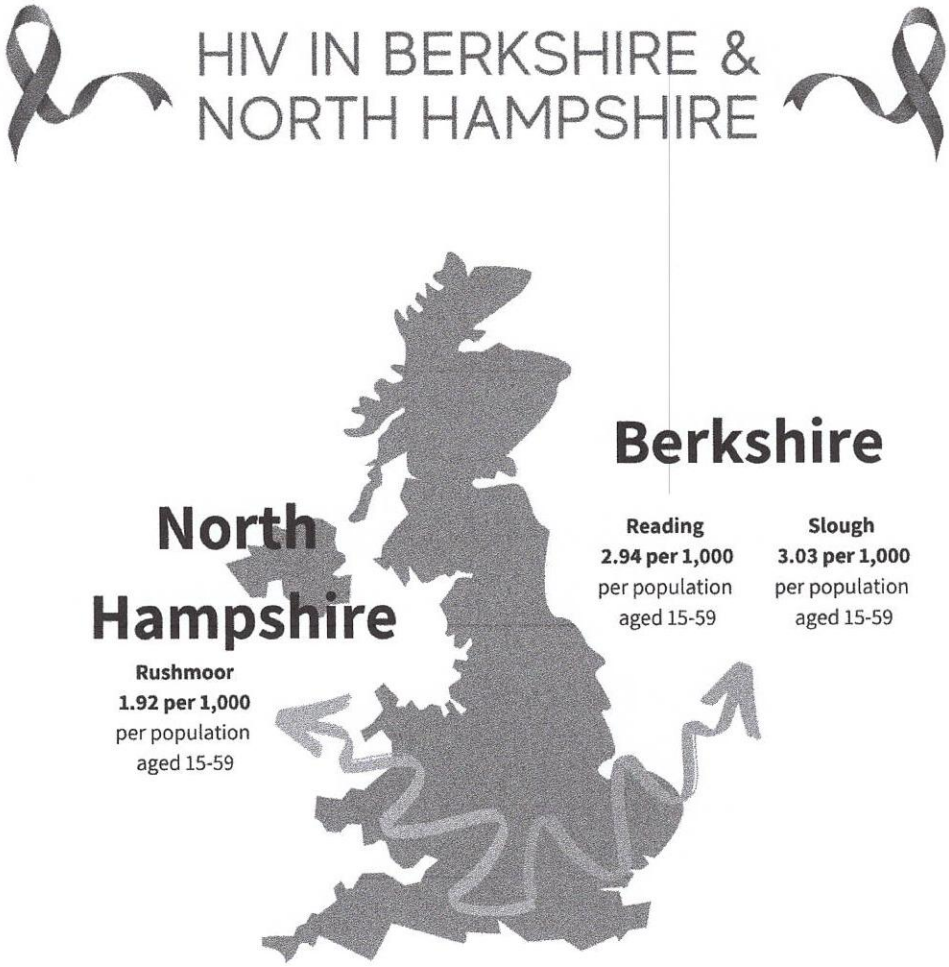
Increase awareness of HIV

TVPS' CORE PURPOSE:

To ensure those affected by HIV regain the quality of life they experienced pre-diagnosis

OBJECTIVES & ACTIVITIES FOR THE PUBLIC BENEFIT

The trustees confirm they have complied with the duty in section 17 (5) of the 2011 Charities Act and have referred to the guidance contained in the Chartiy Commission's General Guidance on Public Benefit when reviewing the charity's aims & objectives & in planning future activities for the year (these activities are detailed on page 4)



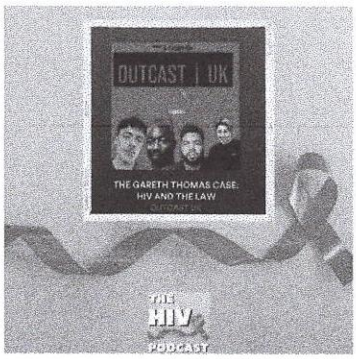
Historically Slough and Reading, Berkshire's two major towns, both have a higher than average prevalence of HIV than many major UK cities for the last decade. Outside of London, Reading and Slough, have ranked within the top 10 places with the highest HIV prevalence. This meant there were more positive people living in our county than in many of our major cities including Newcastle, Liverpool, Birmingham and Leeds. Both towns have been labelled as HIV 'hot-spots' by the Department of Health.
Public Health England estimates at least another third will be HIV positive, but do not know it.

Although North Hampshire does not have a very high rate of HIV infections, the area does have a high rate of late HIV diagnosis.

HIGHLIGHTS

Podcast

In the previous year we had decided to change the direction of our podcast to try and engage a wider audience, to help spread HIV education and therefore lessen the stigmas around HIV. With this in mind we took the decision to rename the podcast for a 'ronseal' approach, in July 2022. The HIV Podcast says exactly what it does!







Before our name change we were featured in the online magazine Great British Podcasts in their article around podcasts focussing on disability.

HIV, Hope & Charity – A new podcast by the charity TVPS, a sexual health charity that supports people who have been affected by HIV. Presented by Sarah and Jess from the charity, this fantastic and engaging podcast explores the history of the virus and tries to tell the stories of heroes who have spent their lives creating awareness, developing breakthroughs or helping to reduce stigma. A recent episode delves into the early conspiracy theories that people assumed HIV, with reputable newspapers and magazines at the time reporting that its spread was down to vaccines. What you soon realise is that some disinformation that has been shared associated with the coronavirus vaccine has been thrown around for decades.

The change of name included separate social media accounts and this saw our growth accelerate, reaching downloads in 167 countries and an award nomination for the British Podcast Awards.

We were invited to be HIV specialists on, winner of the 'Best New Podcast' at the British Podcast Awards 2022, Outcast UK.

We had our first corporate partnership running a giveaway via the podcast, in conjunction with Pasante UK, of home HIV tests, condoms and lube.

Our Gia episode reached 22k downloads in 24 hours.

beYOU

beYOU is a monthly social with the aim of providing a safe and non-judgemental space for people from the LGBTQ+ community to meet likeminded people, enable them to and have their own social event away from the 'scene' and lessen isolation. It is held in the evening, so it avoids standard working and college hours.

LGBTQIA+ COFFEE SOCIAL

BE YOU

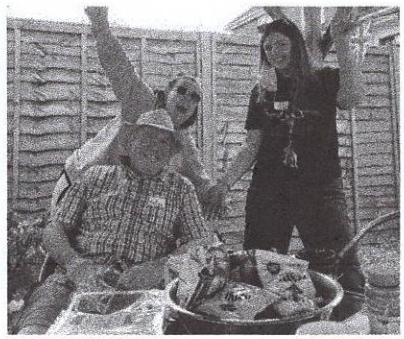
Since beYOU relaunched it has continued to grow and become a staple for the LGBTQIA+ community in the east of Berkshire. The safe and relaxed group environment facilitates discussion and shared experience around topics such as PrEP, coming out, LGBT access to healthcare, safe sex and the transition process.

Our private venue makes a vital difference as people who attend beYOU would rather not attend a 'public' group, for many reasons including being married, exploring their identity and cultural beliefs. beYOU ensures these people do not fall through the gaps and have a welcoming space within the community. Reducing isolation and promoting peer support has a high impact on the mental and therefore physical health of our service users.

Due to the number of parents getting touch with us for support around their LGBTQIA+ children, we began offering support to these individuals, via beYOU too.







HIV Memorial

In May 2022 we planted a living memorial in Reading



Reading has a high prevalence of HIV and it's important for us to acknowledge HIV within our community. The living memorial will be a lasting tribute for generation after generation to enjoy and keep HIV awareness on the agenda.

The tree is a cherry blossom tree and is located in Christchurch Meadows. Cherry blossom trees produces beautiful flowers between March and May and it's said to indicate the changing seasons of your life and for us, it represents the changing face of HIV throughout the years.

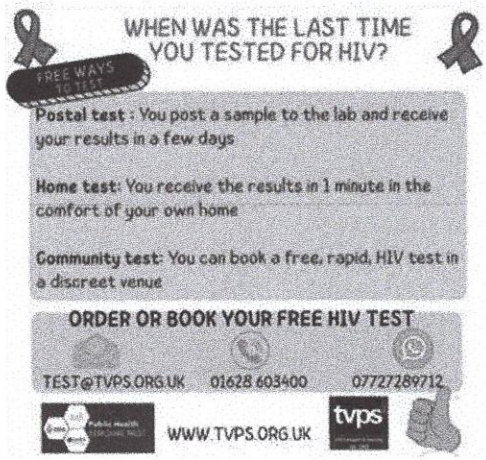
BBC South Today joined us for the historical event and spoke with our CEO, Patron and a TVPS service user about why having an HIV Living Memorial is so important.

The Mayor of Reading, Cllr Rachel Eden, attended the ceremony and unveiled our HIV Living Memorial plaque with some lovely words.



Community Testing in West Berkshire

In February 2023 we launched a campaign to encourage the uptake of HIV testing in Wokingham, Reading and West Berkshire



We were approached by the Public Health teams of Wokingham, Reading and West Berkshire who funded us to undertake a three month HIV testing campaign. The campaign launched during National HIV Testing Week.

We offered free community testing sessions in Reading, Wokingham, and West Berkshire. These sessions were in discreet venues. We also offered free postal HIV tests kits which could either be posted out or picked up from us when we were testing in each area.





We have a great relationship with the local press and the project was well covered in the media. We even had a journalist who came and tested and wrote a great article letting people know what to expect.

The project was been successful and helped us build a much more thorough understanding of people's attitudes to HIV testing, both positive and negative.

Thames Valley Positive Support is committed to improving its management and service to become a model of good practice. This Annual Report sets out our achievements and initiatives for the period ending 31st March 2020 These accounts have been prepared on the accruals basis in accordance with the Charity SORP and UK Accounting Standards. The accounts comply with the requirements of the Charities Act 2011, Companies Act 2006, statement of Recommended Practice Accounting and Reporting by Charities (FRS 102).

Organisation

Thames Valley Positive Support is a charitable company limited by guarantee and was incorporated on 22nd March 2012 and is registered as a charity. The company was established under Memorandum of Association, which established the objects and powers of the charitable company and is governed under its Articles of Association. It took over the unincorporated charity known as Thames Valley Positive Support, which was founded in 1985. The charity's operations and assets were transferred to the charitable company Thames Valley Positive Support on the 12th June 2013.

The charity's trustees who are also the directors of the company for the purposes of company law are known as the "The Board of Trustees". The trustees meet regularly (approximately every six weeks) to discuss matters arising and progress towards the charity's aims. The trustee/director's delegate the day to day running of the charity to the Chief Executive (Sarah Macadam) who is supported by full time staff and volunteers. The Chair of the charity meets regularly with Sarah Macadam and a financial review meeting is held between the Chair, Vice Chair and Chief Executive on a quarterly basis.

Trustees/Directors 2022/23

The TVPS trustees are listed on page 1. There must be at least three trustees. One third of the trustees must retire at a meeting held immediately after the end of each financial year, those longest in office retiring first. A retiring trustee who remains qualified may be reappointed. Trustees must have regard to the skills, knowledge and experience needed for the effective administration of the charity. The trustees must keep a record of the name, address and the dates of appointment, re-appointment and retirement of each trustee.

All new trustees receive a copy of the charity's policies upon joining. Trustees are encouraged to research or train in their specific area of responsibility and are expected to keep other trustees aware of developments in their field.

Funding

TVPS is dependent on local authority funding and is funded by various statutory agencies within Berkshire and North Hampshire and charitable trusts and contributors. TVPS funds are also generated through a variety of donations, fundraising & special events.

Financial Review

The Charity has worked in an environment of limited resources and insecurities over long-term funding; it continues to be difficult to commit to long-term plans or services. The net incoming resources for the year are detailed on page 13. The charity has been able to operate in this challenging environment with the help of sound financial administration and the support of both staff and volunteers.

Related party transactions

There were no related party transactions during the year.

Review of Major Risks

The TVPS Trustees, where practical, have reviewed assessed and implemented systems to mitigate exposure to major risks.

Investment Policy

Under the Articles of Association, the charity has power to make any investment which the Directors think fit. The Directors have reviewed its investment policy and strategy and considers that the use of specialised portfolios designed for the charity sector continues to meet its requirements

Reserves Policy

The TVPS trustees believe that the minimum level or EOR should be the equivalent of twelve months' operating costs calculated and reviewed annually and believe that the EOR should be built up to the desired level in stages consistent with the charity's overall financial position and it's need to maintain and develop its charitable activities. As twelve months operating costs should be held in reserves the bank balances should be retained at a level of £250,000. The trustees anticipate a reduction in core funding based on the current economic climate and the well-publicised cuts in funding awarded to local authorities from central government. They believe that this will affect core funding allocations distributed by the local authority to the voluntary sector. Whilst TVPS is not solely reliant on core funding, the trustees are concerned that any reduction would have an impact on our ability to maintain the broad range of services we currently offer. At the year-end there are unrestricted reserves of £390,311 (2022 -£378,681) of which £130,000 of the reserves has been ring-fenced to protect these services whilst replacement funds are sourced from elsewhere

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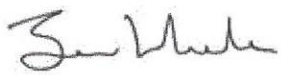
Statement of Trustees and Directors Responsibilities

See page 11.

The report has been prepared in accordance with the statement of Recommended Practice Accounting and Reporting by Charities (FRS 102) and in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

Trustees' report approved by the TVPS Board of Trustees on and signed on their behalf by

Signed: S. Wheeler (Chair – Director and Trustee).



Statement of Trustees and Directors Responsibilities

The Charities Act and the Companies Act require the Trustees (who are also the Directors for the Company Law Law) to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing those financial statements, the Directors/Trustees should follow best practice and:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP (FRS102);
- make judgments and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements, and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The Directors/Trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. The Directors/Trustees are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Directors/Trustees are also responsible for the contents of the Directors/Trustees report, and the responsibility of the independent examiner in relation to the Directors/Trustees' report is limited to examining the report and that ensuring on the face of the report there are no inconsistencies with the figures disclosed in the financial statements.

Independent Examiner's Report to the Trustees of Thames Valley Positive Support

I report to the charity trustees on my examination of the accounts of the charitable company for the year ended 31 March 2023, which are set out on pages 13 to 25.

Responsibilities and basis of report

As the charity's trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 (the '2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's report

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

- accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
- the accounts do not accord with those accounting records; or
- the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached

On behalf of:
EDWIN SMITH
CHARTERED ACCOUNTANTS
32 Queens Road
Reading
RG1 4AU

Signed: Date:
Philip J Nixon FCA

Thames Valley Positive Support
Statement of Financial Activities
for the Year Ended 31 March 2023

	Notes	Unrestricted Funds	Restricted Funds	Total Funds 2023	Total Funds 2022
		£	£	£	£
Income from:					
Donations and grants received	2	39,905	89,727	129,632	154,172
Investment income					384
Income from charitable activities	3	66,346	12,895	79,241	36,000
Total income		**106,251**	**102,622**	**208,873**	**190,556**
Expenditure on:					
Raising funds		13,785	1,931	15,716	14,687
Charitable activities		49,987	140,014	190,001	161,372
Other - Management and administration		15,270	1,931	17,201	18,499
Total expenditure	4	**79,042**	**143,876**	**222,918**	**194,558**
Net income/(expenditure before investment gains/(losses)		**27,209**	**(41,254)**	**(14,045)**	**(4,002)**
Net gains/ (losses) on investment assets		(15,579)	-	(15,579)	-
Net income/(expenditure after investment gains/(losses)		**11,630**	**(41,254)**	**(29,624)**	**(4,002)**
Transfers between funds		-	-		-
Net movement in funds		**11,630**	**(41,254)**	**(29,624)**	**(4,002)**
Total funds brought forward		**378,681**	**106,989**	**485,670**	**489,672**
Total funds carried forward		**390,311**	**65,735**	**456,046**	**485,670**

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

Thames Valley Positive Support
Balance Sheet as at 31 March 2023

	Notes	2023 £	2023 £	2022 £	2022 £
Fixed assets					
Tangible fixed assets	5		2,177		2,360
Investments	6		292,695		358,274
			294,872		360,634
Current assets					
Debtors	7	3,722		475	
Cash at bank and in hand	8	167,845		133,809	
		171,567		134,284	
Creditors: Amounts falling due within one year	9	(10,393)		(9,248)	
Net current assets			161,174		125,036
Total assets less current liabilities			**456,046**		**485,670**
Funds of the charity					
Unrestricted funds					
General funds	15	260,311		248,681	
Designated funds	15	130,000		130,000	
			390,311		378,681
Restricted funds	15		65,735		106,989
Total Funds			**456,046**		**485,670**

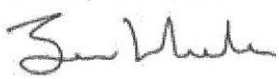
The notes on pages 15 to 25 form part of these financial statements.

For the period ending 31 March 2023, the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies. No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these financial statements under the requirements of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime within part 15 of the Companies Act 2006 and with the Financial Reporting Standard 102 (FRS 102).

The accounts were approved by the Board on

Signed: S. Wheeler 

Company Registration No. 08002103

Thames Valley Positive Support
Notes to the Financial Statements as at
31 March 2023

1. ACCOUNTING POLICIES

Company information

Thames Valley Positive Support is a Registered Charity and a Charitable Company Limited by Guarantee incorporated on 22nd March 2012. The registered office is 629 Bath Road, Slough, SL1 6AE.

Basis of accounting

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

Preparation of the financial statements on a going concern basis

The charity has a reasonable expectation that there are adequate resources to continue in operational existence for the foreseeable future. It has therefore continued to adopt the going concern basis in preparing its financial statements.

The charity has taken advantage of the exemption for smaller charities to produce a cash flow statement.

Fund Accounting

General funds are unrestricted funds that are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds are unrestricted funds set aside for specific purposes at the discretion of the Trustees.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or which have been raised by the charity for particular purposes. The aim and use of each restricted fund is set out in the notes to the financial statements.

1. ACCOUNTING POLICIES (CONTINUED)

Income

All income is included in the statement of financial activities when the charity is entitled to the income, the amount can be quantified with reasonable accuracy and the trustees are virtually certain they will receive the income. The following specific policies are applied to particular categories of income.

- Voluntary income is received by way of grants, donations, legacies and gifts and is included in full in the Statement of Financial Activities when receivable and when the charity has unconditional entitlement.
- Incoming resources with related expenditure such as fundraising are reported gross in the SOFA.
- Income from investments is included in the SOFA in the year in which it is received.
- Income from charitable activities includes income received under contract or where entitlement to grant is recognised as earned as the related services are provided.

Investment gains and losses

This includes any realised and unrealised gains or losses on the sale of investments and any gain or loss revaluing investments to market value at the end of the year.

Expenditure

Expenditure is recognised in the period in which they are incurred. Expenditure includes attributable VAT which cannot be recovered. Some expenditure is directly attributable to specific activities and has been included in those cost categories. Other costs which are attributable to more than one activity are apportioned across cost categories on a basis consistent with the use of the resources. Grants to individuals are made for hardship reasons and are recognised in the period to which they are made.

Liability Recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Fixed Asset Investments

Investments are a form of basic financial instrument and are initially recognised at their transaction value and subsequently measured at their fair value as at the balance sheet date using the closing quoted market price. The statement of financial activities includes the net gains and losses arising on revaluation and disposals throughout the year. The charity does not acquire complex financial instruments.

The main form of financial risk faced by the charity is that of volatility in equity markets and investment markets due to wider economic conditions, the attitude of investors to investment risk, and changes in sentiment concerning equities and within particular sectors or sub sectors.

Pensions

Employees of the charity are automatically enrolled into a defined contribution scheme unless they have exercised their right to opt out. The charity contribution is restricted to the contributions disclosed in note 14. There were no outstanding contributions at the year end. The costs of the defined contribution scheme are included within unrestricted funds.

1. ACCOUNTING POLICIES (CONTINUED)

Tangible Fixed Assets

Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life. The rates applied per annum are as follows:

Equipment and Furniture	25%

Fixed assets are capitalised if they can be used for more than one year and cost at least £500. They are valued at cost or, if gifted, at the value to the charity on receipt.

Debtors

Debtors are recognised at the settlement amount due.

Cash at bank and in hand

Cash at bank and in hand includes cash and cash held at bank current accounts and short term highly liquid investments held on deposit accounts.

Creditors

Creditors and provisions are recognised as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

Taxation

The charity is exempt from Corporation Tax on its charitable activities.

2. DONATIONS AND GRANTS RECEIVED

	Unrestricted funds	Restricted funds	2023 Total	2022 Total
	£	£	£	£
MAC Aids Fund	-	-	-	10,000
Big Lottery Positive Future	-	74,883	74,883	66,518
Hampshire LA (Rushmoor)	-	14,844	14,844	11,133
Terence Higgins Trust	8,880	-	8,880	300
Gilead Sciences Europe Ltd	15,000	-	15,000	52,770
Abvie	4,500	-	4,500	
Legacies	7,000	-	7,000	
General Donations and Grants and Legacies	4,525	-	4,525	13,451
Total Donations and Grants Received	**39,905**	**89,727**	**129,632**	**154,172**

3. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted funds	Restricted funds	2023 Total	2022 Total
	£	£	£	£
Windsor & Maidenhead BC	13,500	-	13,500	-
Reading Borough Council	45,033	12,895	65,741	36,000
Wokingham Council	3,854	-	-	
West Berks Council	3,959	-	-	
Total Income from Charitable Activities	**66,346**	**12,895**	**79,241**	**36,000**

Notes to the Financial Statements as at 31 March 2023 (Continued)

4. EXPENDITURE

	Raising funds	Charitable activities	Management and administration	Total for year	Total for 2022
	£	£	£	£	£
Staff costs	11,252	165,029	11,252	187,533	156,080
Training	-	-	-	-	50
Client activity travel	-	2,410	-	2,410	1,949
Client hardship and welfare	-	220	-	220	462
Drop in centres – Client meals etc.	-	1,968	-	1,968	1,269
Miscellaneous – Charitable activities	-	4,703	-	4,703,	1,010
Counselling		1,280		1,280	4,680
Other fundraising, events and , podcasts.	1,384	-	-	1,384	1,873
Rent and rates	760	3,544	760	5,064	5,818
Insurance	265	1,241	265	1,771	1,848
Heat and light	329	1,535	329	2,193	925
Staff and volunteer travel etc.	296	1,386	296	1,978	1,330
Computer, printing, and stationery	97	453	97	647	1,611
Telephone, internet and helpline	300	1,399	300	1,999	3,942
Equipment hire and maintenance	306	1,430	306	2,042	1,744
Premises – Maintenance	28	132	28	188	1,401
Repairs & renewals	76	359	76	511	-
Investment charges	-	-	629	629	-
Subscriptions	32	152	32	216	72
Independent examination	-	-	2,240	2,240	2,136
Professional fees	324	1,510	324	2,158	1,668
Sundry	44	207	44	295	
Depreciation	223	1,043	223	1,489	1,190
	15,716	190,001	17,201	**222,918**	**194,558**

Independent examination costs including accountancy services for preparation of statutory accounts total £2,240 (2022 £2,136). The Independent Examiner also provided payroll services and filing of company tax return of £683 (2022 £600).

5. TANGIBLE FIXED ASSETS

	Leasehold Improvements	Equipment and furniture	2023 Total
	£	£	£
Cost			
Brought forward	17,039	75,482	**92,520**
Additions	-	1,306	**1,306**
Disposals			
At 31 March 2023	**17,039**	**76,788**	**93,827**
Depreciation			
Brought forward	17,039	73,122	**90,161**
On disposals	-	1,489	**1,489**
Charge for the year			
At 31 March 2023	**17,039**	**74,611**	**91,650**
Net book value			
At 31 March 2023	**-**	**2,177**	**2,177**
At 31 March 2022	**-**	**2,360**	**2,360**

6. FIXED ASSET INVESTMENTS

	Listed Investments
	£
Brought forward carrying value (market value)	358,274
Additions to investments at cost	-
Disposals at carrying value	(50,000)
Net gain/loss on revaluation	(15,579)
Carrying value (market value) at end of year	**292,695**

7. CASH AT BANK AND IN HAND

	2023	2022
	£	£
Cash at Bank	167,761	133,549
Petty Cash	85	260
	167,846	**133,809**

8. DEBTORS AND PREPAYMENTS

	2023	2022
	£	£
Other debtors	2,822	
Prepayments	900	475
	3,722	**475**

9. CREDITORS

Amounts falling due within one year

	2023	2022
	£	£
Other creditors	1,054	888
Accruals	4,980	4,809
Taxation and Social Security	4,359	3,551
	10,393	**9,248**

10. SHARE CAPITAL

TVPS, a registered charity, is a company limited by guarantee, not having any share capital. In the event of a winding up, each member may be required to contribute an amount not exceeding £1 towards the settlement of the company's liabilities.

11. TRUSTEES

No remuneration was made to trustees during the year.

No expenses were reimbursed to trustees during the year.

12. RELATED PARTY TRANSACTIONS

There were no related part transactions during the year.

13. EMPLOYEES COSTS

	2023	2022
	£	£
Wages and salaries	169,477	143,484
Social security costs	12,916	10,068
Other pension costs	4,417	2,528
	186,810	**156,080**

The Charity operates a PAYE scheme to pay employed members of staff and no employees received emoluments in excess of £60,000.

There were 5 paid staff during the year (2022-5)

14. PENSION COSTS

	2023	2022
	£	£
Defined pension contribution costs	**4,417**	**2,528**

15. MOVEMENT ON FUNDS

2023

	1 –Apr-22	Income	Expenditure	Gains/ (losses)	Transfer	31-Mar-23
Restricted	**£**	**£**	**£**		**£**	**£**
The National Lottery Community Fund	54,219	74,883	(66,518)	-	-	62,584
Gilead Sciences Europe	52,770		(52,770)	-	-	-
Reading BC	-	12,895	(12,895)	-	-	-
Hampshire LA	-	14,844	(11,693)	-	-	-
	-					3,151
	106,989	**102,622**	**(143,876)**	**-**	**-**	**65,735**
Unrestricted						
Designated funds	**130,000**	-	-	-	-	**130,000**
General funds	**248,681**	**106,251**	**(79,042)**	**(15,579)**	**-**	**260,311**
Total	**485,670**	**208,873**	**(222,918)**	**(15,579)**		**456,046**

2022

	1 –Apr-21	Income	Expenditure	Gains/ (losses)	Transfer	31-Mar-22
Restricted	**£**	**£**	**£**		**£**	**£**
The National Lottery	54,010	66,518	(66,309)	-	-	54,219
Gilead Sciences Europe	-	52,770	-	-	-	52,770
MAC Aids fund	-	10,000	(10,000)	-	-	-
Hampshire LA	-	11,133	(11,133)	-	-	-
Other	-	300	(300)	-	-	-
	54,010	**140,721**	**(87,742)**	**-**	**-**	**106,989**
Unrestricted						
Designated funds	**130,000**	-	-	-	-	**130,000**
General funds	**305,662**	**49,835**	**(106,816)**	**-**	**-**	**248,681**
Total	**489,672**	**190,556**	**(194,558)**	**-**	**-**	**485,670**

15. MOVEMENT ON FUNDS (continued)

Restricted funds

The National Lottery Community Fund - Grant awarded to support the first generation of HIV positive service users into old age, the grant is used to employ a project worker to build links with older peoples services and to build a resource base and care pathways for staff and volunteers to follow to enable a smooth transition for service users to access new services.

Gilead Sciences Europe – Funding will be used on the following year to provide a mobile HIV testing service across Berkshire, focussing on areas with high prevalence or a late diagnosis rate.

Rushmoor Voluntary Service – Grant awarded to provide emotional and practical support to HIV positive people living in North Hampshire

Reading BC
Grant awarded to support HIV positive people in Reading to improve their health and wellbeing, and reduce the need for statutory services intervention

Designated funds

For more details on the designated funds see the Reserves Policy detailed on page 12.

	1 –Apr-21	Income	Expenditure	Gains/ (losses)	Transfer	31-Mar-22
	£	£	£		£	£
Property Fund	50,000	-	-	-	-	50,000
Maintenance Fund	30,000	-	-	-	-	30,000
Emergency Fund	50,000	-	-	-	-	50,000
Total	**130,000**	**-**	**-**	**-**	-	130,000

16. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds	Designated Funds	Restricted Funds	2023	2022
	£	£	£		
Fixed Assets and Investments	164,872	130,000	-	**294,872**	**360,634**
Current Assets	105,832	-	65,735	**171,567**	**134,284**
Liabilities (due in more than one	(10,393)	-	-	**(10,393)**	**(9,248)**
	260,311	**130,000**	**65,735**	**456,046**	**485,670**

17. FINANCIAL COMMITMENTS

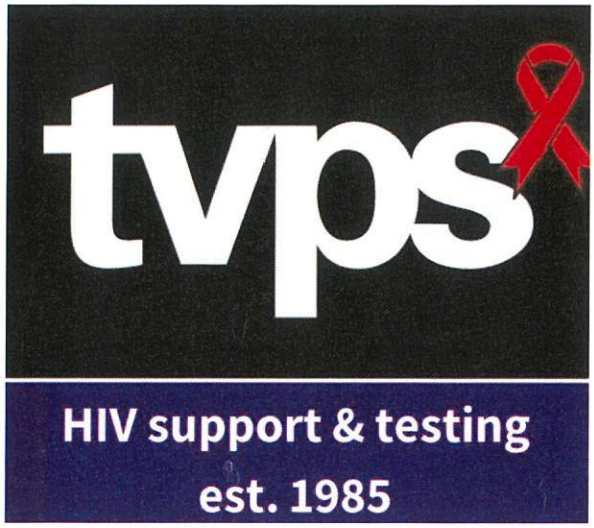
At 31 March 2023 the company had total future minimum lease payments under non-cancellable operating leases for each of the following periods:

	2023	2022
Expiry date:	£	£
Later than one year and not later than five years	2,493	4,487
	2,493	**4,487**

THAMES VALLEY POSITIVE SUPPORT

England & Wales - Charity number 1151431

Accounts



THAMES VALLEY POSITIVE SUPPORT

FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31ST MARCH 2022

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Notes to the accounts	16 - 26

Legal and Administrative information

Bankers
Co-operative Bank Plc, PO Box 101, 1 Balloon Street, Manchester, M60 4EP

Independent Examiner
Edwin Smith, 32 Queens Road, Reading, Berkshire, RG1 4AU

Trustees
Sean Wheeler (Chair)
Ben McEwen
Paul Chapman (resigned 10.11.2022)
Jonathan Dawson
Sarah Cardey
Richard Lucas
Eilish Sorohan

Chief Executive
Sarah Macadam

Company Number - 08002103

Registered Charity Number - 1151431

Registered Office
Thames Valley Positive Support
629 Bath Road
Slough
SL1 6AE
www.tvps.org.uk

Trustees and Directors Report
For the year ended 31 March 2022

TVPS IS:

A registered charity founded in 1985 to support those affected by HIV living in Berkshire and North Hampshire
Funded through local authority grants, primary care trust funding, grant providers and donations
The only charity in Berkshire and North Hampshire supporting those affected by HIV
Continually raising awareness of HIV and tackling stigma across the county

WE DO THIS BY:

Reducing social isolation experienced by those living with HIV due to associated stigma
Reducing emotional and mental hardship experienced by those living with HIV
Enabling people with HIV to make informed choices about their lives
Raising awareness about HIV related issues within the community

OUR STRATEGIC AIMS ARE TO:

Broaden our remit to include support in other areas of sexual health/long term conditions
Increase empowerment of our client base
Protect our income and improve our fund management
Increase awareness of HIV

TVPS' CORE PURPOSE:

To ensure those affected by HIV regain the quality of life they experienced pre-diagnosis

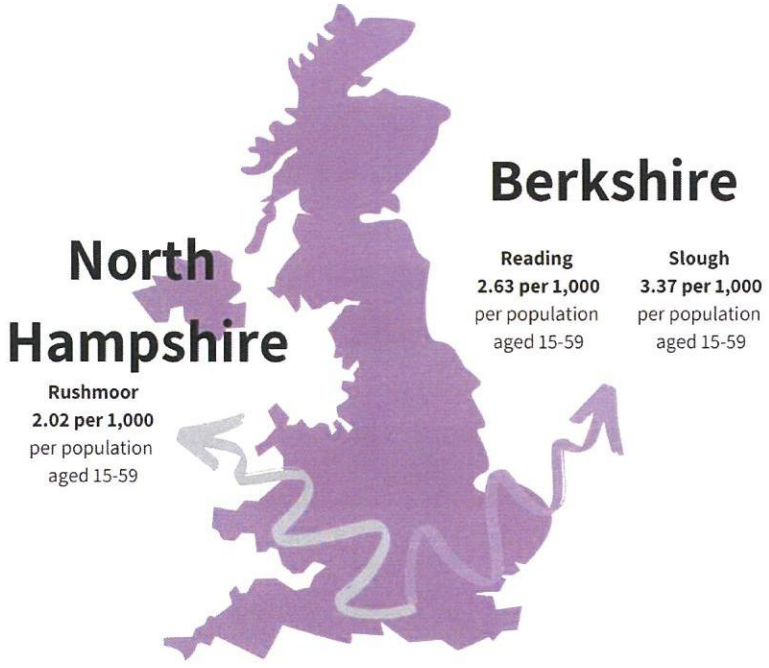
OBJECTIVES & ACTIVITIES FOR THE PUBLIC BENEFIT

The trustees confirm they have complied with the duty in section 17 (5) of the 2011 Charities Act and have referred to the guidance contained in the Charity Commission's General Guidance on Public Benefit when reviewing the charity's aims & objectives & in planning future activities for the year (these activities are detailed on page 4)

HIV IN BERKSHIRE & NORTH HAMPSHIRE

Historically Slough and Reading, Berkshire's two major towns, have a higher than average prevalence of HIV, this means there are more HIV positive people living in our county than in many of our major cities including Newcastle, Liverpool, Birmingham and Leeds. Outside of London, Reading and Slough, have continually ranked within the top 10 places with the highest HIV prevalence. Both towns have been labelled as HIV 'hot-spots' by the Department of Health. The UK Health Security Agency estimates at least another third will be HIV positive, but do not know it.

Although North Hampshire does not have a very high rate of HIV infections, the area does have a high rate of late HIV diagnosis.



COVID 19

As Covid continued throughout the year, it's presence had a continued effect on many elements of HIV. We saw a huge decrease in people testing for HIV and STIs generally, as sexual health continued to take a back seat in terms of the health priorities of the wider community and access to sexual health services was still limited.

Although we continued to encourage the uptake of HIV testing throughout the year and also took part in specific and targeted campaigns, such as National HIV Testing Week and European Testing Week, we did not see uptake match pre-covid levels. It is not surprising that during this time the number of people being diagnosed so late that they were admitted to hospital increased.

Both of these factors have affected the HIV surveillance data (page 3) as due to the reduced uptake of HIV testing, we didn't get a true picture of current HIV prevalence in Berkshire and North Hampshire. It is more important than ever that we ensure everyone knows where and when to test, and crucially that people test early to minimise the risk of long term complications.



COVID 19

A second year of uncertainty and ever changing covid restrictions became increasingly difficult for many of our service users, however when we were able to hold services outside, under the rule of six, this alleviated some of the stress and enabled them to feel some weekly 'normality'. Our weekly in-person drop-ins were a very welcome return, alongside the virtual support we were already offering. We also broadened our current services to meet the everchanging needs of our services users such as virtual coffee mornings that replicated a drop-in for those unable to attend, walk and talks to help people access support while encouraging them to get outside more and do some gentle exercise. Having such a wide range of both in-person and virtual services meant nobody fell through the gaps and we were able to cater for everybody, regardless of mobility restrictions or ongoing anxieties around covid.

J, service user
"Being able to come back to the centre and see other people in person was the best part of my weeks. I am single and my family don't speak to me so covid was a lonely time. I definitely felt happier every time I got to go to the centre and see my friends"

M, service user
"I love that if my mobility isn't great or I'm not feeling well I can join the online coffee meeting. I try and get to the drop in as often as I can but sometimes my health isn't good enough so to have an alternative that I can attend virtually is an absolute life saver for me."

P, volunteer
"This year continued to present challenges with lockdowns continuing, the rule of six being reintroduced and full restrictions only being lifted in March 2022. We were able to use the learnings from the previous year to ensure our services remained accessible and effective."

S, service user
"I really like doing the walk and talks. I love to go on a walk as I often feel much better in my head afterwards but I don't have anyone to go with. This way I can talk to my support worker while we also get fresh air and exercise. It's the best part of my week."

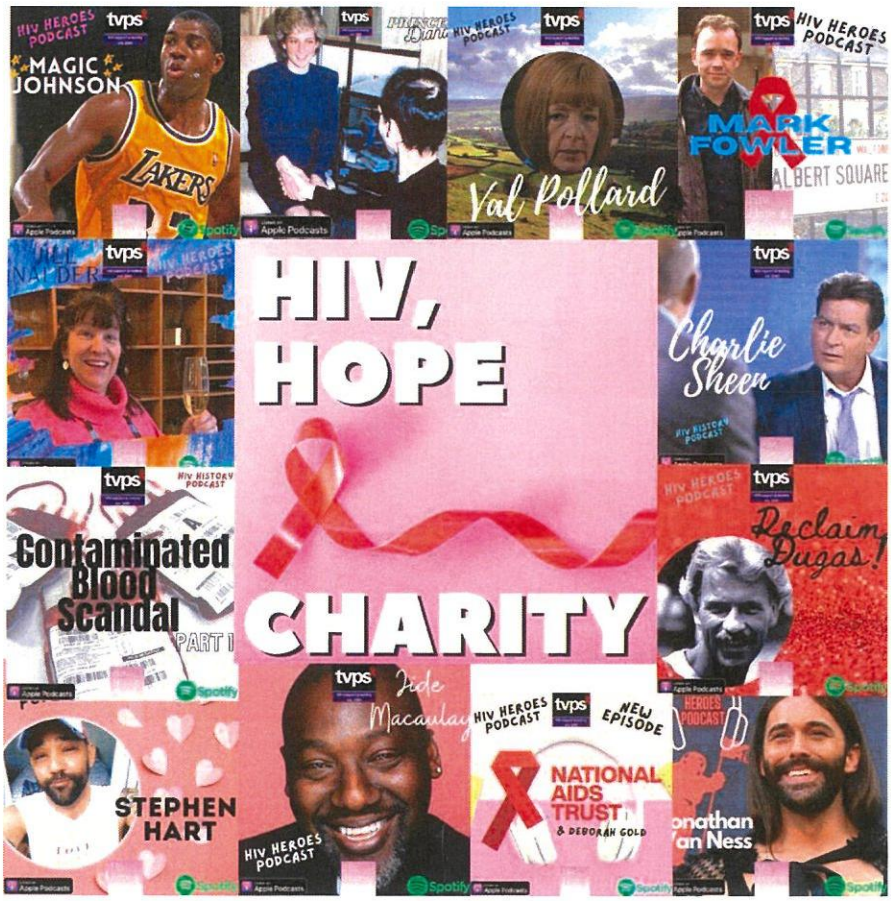
L, service user
"I find coming to new places hard so when I was diagnosed I wanted counselling but meeting lots of people is not for me. TVPS told me I could have counselling on the phone or by video call. I was so relieved. It fits around my work and right now, it's the only way I'm comfortable getting support."

A, service user
"I have bad anxiety about covid and worry a lot that I will get ill so I don't come to the drop in. The coffee zoom meetings are so good for me. I can see my friends and the support workers without worrying about getting covid. I wish more places still offered online services."

HIGHLIGHTS

Podcast

HIV, Hope & Charity aims to educate anyone and everyone about HIV. We feel our podcast is unique and the people listening will definitely learn as they listen - we choose events and people from the past and present day that will link into the interests of lots of different people, from soap fans, sports nuts, pop culture lovers, you get the gist. We want to spark people's interest with a subject they are already invested in and then use this platform to give them some sneaky HIV education. Our format is light-hearted - we are trying to make HIV education fun, informative and entertaining to ensure people remain engaged and want to keep listening, even beyond the initial episode that got them listening. HIV is massively underrepresented in every form of media and often when it is featured it's with a dramatic headline or shock-value stance. We want to do everything we can to get as many people as possible HIV educated to lessen the stigma that still surrounds HIV and our innovative approach opens the doors to exactly that. Our podcast is available on Spotify, iTunes and Google Podcasts.

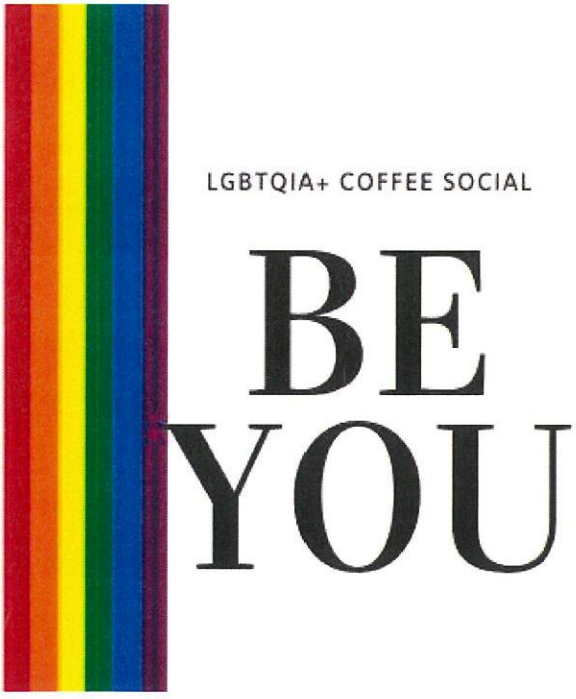


beYOU

beYOU is a monthly social with the aim of providing a safe and non-judgemental space for people from the LGBTQ+ community to meet like minded people, enabling them to have their own social event away from the 'scene' and lessening their isolation. It is held in the evening, so it avoids standard working and college hours.

The safe and relaxed group environment facilitates discussion and shared experience around topics such as PrEP, coming out, LGBT access to healthcare, safe sex and the transition process.
beYOU's innovation is in its simplicity. A private venue makes a vital difference as people who attend beYOU would rather not attend a 'public' group, for many reasons including being married, exploring their identity and cultural beliefs. beYOU ensures these people do not fall through the gaps and have a welcoming space within the community. Reducing isolation and promoting peer support has a high impact on the mental and therefore physical health of our service users.

beYOU had been running in Reading for a number of years. During the pandemic, it became noticeable how many support and social groups there were for the LGBTQ+ community in the West of Berkshire, predominantly in Reading. We counted 26. Conversely, in the East of Berkshire there weren't even a handful and in Slough, there were none. As Reading was so well catered for, we decided to move the service to Slough. In March we launched Slough beYOU.



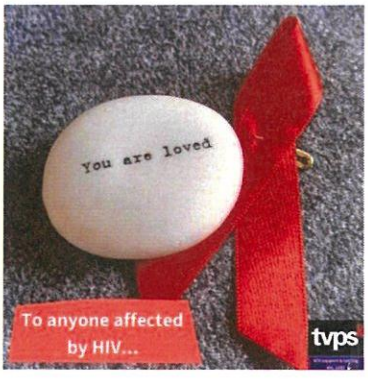
Guest lecture

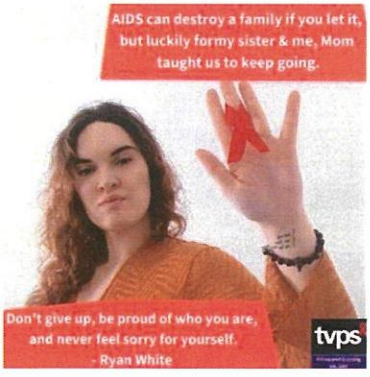
We were invited back for a second year in a row, by Reading University, to give a guest lecture on how we use social media and how HIV is portrayed in the media. This year we got to attend in person. It was an extremely successful session and we were subsequently invited to attend the following year, making it our third year being asked to guest lecture.



World AIDS Day

To celebrate World AIDS Day and give as many people as possible the opportunity to be involved, we launched a virtual ribbon wall on our website. People sent us pictures and also any messages they would like to go alongside their photos. It was a great success and something we will continue on with.





Trustees and Directors Report (continued)
For the year ended 31 March 2022

Thames Valley Positive Support is committed to improving its management and service to become a model of good practice. This Annual Report sets out our achievements and initiatives for the period ending 31st March 2022. These accounts have been prepared on the accruals basis in accordance with the Charity SORP and UK Accounting Standards. The accounts comply with the requirements of the Charities Act 2011, Companies Act 2006, statement of Recommended Practice Accounting and Reporting by Charities (FRS 102).

Organisation

Thames Valley Positive Support is a charitable company limited by guarantee and was incorporated on 22nd March 2012 and is registered as a charity. The company was established under Memorandum of Association, which established the objects and powers of the charitable company and is governed under its Articles of Association. It took over the unincorporated charity known as Thames Valley Positive Support, which was founded in 1985. The charity's operations and assets were transferred to the charitable company Thames Valley Positive Support on the 12th June 2013.

The charity's trustees who are also the directors of the company for the purposes of company law are known as "The Board of Trustees". The trustees meet regularly (approximately every six weeks) to discuss matters arising and progress towards the charity's aims. The trustee/director's delegate the day to day running of the charity to the Chief Executive (Sarah Macadam) who is supported by full time staff and volunteers. The Chair of the charity meets regularly with Sarah Macadam and a financial review meeting is held between the Chair, Vice Chair and Chief Executive on a quarterly basis.

Trustees/Directors 2021/22

The TVPS trustees are listed on page 1. There must be at least three trustees. One third of the trustees must retire at a meeting held immediately after the end of each financial year, those longest in office retiring first. A retiring trustee who remains qualified may be reappointed. Trustees must have regard to the skills, knowledge and experience needed for the effective administration of the charity. The trustees must keep a record of the name, address and the dates of appointment, re-appointment and retirement of each trustee.

All new trustees receive a copy of the charity's policies upon joining. Trustees are encouraged to research or train in their specific area of responsibility and are expected to keep other trustees aware of developments in their field.

Funding

TVPS is dependent on local authority funding and is funded by various statutory agencies within Berkshire and North Hampshire and charitable trusts and contributors. TVPS funds are also generated through a variety of donations, fundraising & special events.

Financial Review

The Charity has worked in an environment of limited resources and insecurities over long-term funding; it continues to be difficult to commit to long-term plans or services. The net incoming resources for the year are detailed on page 17. The charity has been able to operate in this challenging environment with the help of sound financial administration and the support of both staff and volunteers.

Covid 19

Like many organisations the worldwide pandemic has affected our organisation, both operationally and financially. In March 2020 we moved to home working and started to support our service users virtually, this proved to be an effective way to support them and as lockdown restrictions were lifted we've continued to offer this option along with face to face socially distanced support. Although our core funding has not been affected, the potential to secure new avenues of funding has been, with many funders choosing to halt funding streams or prioritise funding for those they already fund. We've reviewed our funding strategy to shore up our financial stability and continue to source innovative methods of funding new projects. Overall we've been able to adapt to a different way of working and one that we can continue for the duration of the pandemic and beyond.

Related party transactions

There were no related party transactions during the year.

Review of Major Risks

The TVPS Trustees, where practical, have reviewed assessed and implemented systems to mitigate exposure to major risks.

Reserves Policy

The TVPS trustees believe that the minimum level or EOR should be the equivalent of twelve months' operating costs calculated and reviewed annually and believe that the EOR should be built up to the desired level in stages consistent with the charity's overall financial position and it's need to maintain and develop its charitable activities. As twelve months operating costs should be held in reserves the bank balances should be retained at a level of £250,000. The trustees anticipate a reduction in core funding based on the current economic climate and the well-publicised cuts in funding awarded to local authorities from central government. They believe that this will affect core funding allocations distributed by the local authority to the voluntary sector. Whilst TVPS is not solely reliant on core funding, the trustees are concerned that any reduction would have an impact on our ability to maintain the broad range of services we currently offer. At the year end there are unrestricted reserves of £378,681 (2021 £435,662) of which £130,000 of the reserves has been ring-fenced to protect these services whilst replacement funds are sourced from elsewhere.

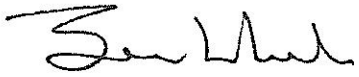
Statement of Trustees and Directors Responsibilities

See page 12.

The report has been prepared in accordance with the statement of Recommended Practice Accounting and Reporting by Charities (FRS 102) and in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

Trustees' report approved by the TVPS Board of Trustees on and signed on their behalf by

Signed: S. Wheeler (Chair – Director and Trustee). 8th December 2022



Trustees and Directors Report (continued)
For the year ended 31 March 2022

Statement of Trustees and Directors Responsibilities

The Charities Act and the Companies Act require the Trustees (who are also the Directors for the Company Law) to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing those financial statements, the Directors/Trustees should follow best practice and:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP (FRS102);
- make judgments and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements, and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The Directors/Trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. The Directors/Trustees are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Directors/Trustees are also responsible for the contents of the Directors/Trustees report, and the responsibility of the independent examiner in relation to the Directors/Trustees' report is limited to examining the report and that ensuring on the face of the report there are no inconsistencies with the figures disclosed in the financial statements.

Independent Examiner's Report to the Trustees of Thames Valley Positive Support

I report to the charity trustees on my examination of the accounts of the charitable company for the year ended 31 March 2022, which are set out on pages 14 to 26.

Responsibilities and basis of report

As the charity's trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 (the '2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's report

Since the company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

- accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
- the accounts do not accord with those accounting records; or
- the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached

On behalf of:
EDWIN SMITH
CHARTERED ACCOUNTANTS
32 Queens Road
Reading
RG1 4AU

Signed: Philip J Nixon Date: 13/12/2022
Philip J Nixon FCA

Thames Valley Positive Support
Statement of Financial Activities
for the Year Ended 31 March 2022

	Notes	Unrestricted Funds	Restricted Funds	Total Funds 2022	Total Funds 2021
		£	£	£	£
Income from:					
Donations and grants received	2	13,451	140,721	154,172	124,500
Investment income		384	-	384	803
Income from charitable activities	3	36,000	-	36,000	58,500
Total income		**49,835**	**140,721**	**190,556**	**183,803**
Expenditure on:					
Raising funds		9,792	4,895	14,687	22,225
Charitable activities		82,812	78,560	161,372	199,820
Other - Management and administration		14,212	4,287	18,499	24,678
Total expenditure	4	**106,816**	**87,742**	**194,558**	**246,723**
Net income/(expenditure before investment gains/(losses)		**(56,981)**	**52,979**	**(4,002)**	**(62,920)**
Net gains/ (losses) on investment assets		-	-	-	21,405
Net income/(expenditure after investment gains/(losses)		**(56,981)**	**52,979**	**(4,002)**	**(41,515)**
Transfers between funds		-	-	-	-
Net movement in funds		**(56,981)**	**52,979**	**(4,002)**	**(41,515)**
Total funds brought forward		**435,662**	**54,010**	**489,672**	**531,187**
Total funds carried forward		**378,681**	**106,989**	**485,670**	**489,672**

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

Thames Valley Positive Support
Balance Sheet as at 31 March 2022

	Notes	2022 £	2022 £	2021 £	2021 £
Fixed assets					
Tangible fixed assets	5		2,360		569
Investments	6		358,274		398,274
			360,634		398,843
Current assets					
Debtors	7	475		1,875	
Cash at bank and in hand	8	133,809		98,667	
		134,284		100,542	
Creditors: Amounts falling due within one year	9	(9,248)		(9,713)	
Net current assets			125,036		90,829
Total assets less current liabilities			**485,670**		**489,672**
Funds of the charity					
Unrestricted funds					
General funds	15	248,681		305,662	
Designated funds	15	130,000		130,000	
			378,681		435,662
Restricted funds	15		106,989		54,010
Total Funds			**485,670**		**489,672**

The notes on pages 16 to 26 form part of these financial statements.

For the period ending 31 March 2022, the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies. No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these financial statements under the requirements of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime within part 15 of the Companies Act 2006 and with the Financial Reporting Standard 102 (FRS 102).

The accounts were approved by the Board on 8 DECEMBER 2022

Signed:

Company Registration No. 08002103 S. WHEELER

Thames Valley Positive Support
Notes to the Financial Statements as at
31 March 2022

1. ACCOUNTING POLICIES

Company information

Thames Valley Positive Support is a Registered Charity and a Charitable Company Limited by Guarantee incorporated on 22nd March 2012. The registered office is 629 Bath Road, Slough, SL1 6AE.

Basis of accounting

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

Preparation of the financial statements on a going concern basis

The charity has a reasonable expectation that there are adequate resources to continue in operational existence for the foreseeable future. It has therefore continued to adopt the going concern basis in preparing its financial statements.

The charity has taken advantage of the exemption for smaller charities to produce a cash flow statement.

Fund Accounting

General funds are unrestricted funds that are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds are unrestricted funds set aside for specific purposes at the discretion of the Trustees.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or which have been raised by the charity for particular purposes. The aim and use of each restricted fund is set out in the notes to the financial statements.

Notes to the Financial Statements as at 31 March 2022 (continued)

1. ACCOUNTING POLICIES (CONTINUED)

Income

All income is included in the statement of financial activities when the charity is entitled to the income, the amount can be quantified with reasonable accuracy and the trustees are virtually certain they will receive the income. The following specific policies are applied to particular categories of income.

- Voluntary income is received by way of grants, donations, legacies and gifts and is included in full in the Statement of Financial Activities when receivable and when the charity has unconditional entitlement.
- Incoming resources with related expenditure such as fundraising are reported gross in the SOFA.
- Income from investments is included in the SOFA in the year in which it is received.
- Income from charitable activities includes income received under contract or where entitlement to grant is recognised as earned as the related services are provided.

Investment gains and losses

This includes any realised and unrealised gains or losses on the sale of investments and any gain or loss revaluing investments to market value at the end of the year.

Expenditure

Expenditure is recognised in the period in which they are incurred. Expenditure includes attributable VAT which cannot be recovered. Some expenditure is directly attributable to specific activities and has been included in those cost categories. Other costs which are attributable to more than one activity are apportioned across cost categories on a basis consistent with the use of the resources. Grants to individuals are made for hardship reasons and are recognised in the period to which they are made.

Liability Recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Fixed Asset Investments

Investments are a form of basic financial instrument and are initially recognised at their transaction value and subsequently measured at their fair value as at the balance sheet date using the closing quoted market price. The statement of financial activities includes the net gains and losses arising on revaluation and disposals throughout the year. The charity does not acquire complex financial instruments.

The main form of financial risk faced by the charity is that of volatility in equity markets and investment markets due to wider economic conditions, the attitude of investors to investment risk, and changes in sentiment concerning equities and within particular sectors or sub sectors.

Pensions

Employees of the charity are automatically enrolled into a defined contribution scheme unless they have exercised their right to opt out. The charity contribution is restricted to the contributions disclosed in note 14. There were no outstanding contributions at the year end. The costs of the defined contribution scheme are included within unrestricted funds.

Notes to the Financial Statements as at 31 March 2022 (continued)

1. ACCOUNTING POLICIES (CONTINUED)

Tangible Fixed Assets

Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life. The rates applied per annum are as follows:

Equipment and Furniture	25%

Fixed assets are capitalised if they can be used for more than one year and cost at least £500. They are valued at cost or, if gifted, at the value to the charity on receipt.

Debtors

Debtors are recognised at the settlement amount due.

Cash at bank and in hand

Cash at bank and in hand includes cash and cash held at bank current accounts and short term highly liquid investments held on deposit accounts.

Creditors

Creditors and provisions are recognised as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

Taxation

The charity is exempt from Corporation Tax on its charitable activities.

2. DONATIONS AND GRANTS RECEIVED

	Unrestricted funds	Restricted funds	2022 Total	2021 Total
	£	£	£	£
MAC Aids Fund	-	10,000	10,000	-
Children In Need	-	-	-	9,618
Big Lottery Positive Future	-	66,518	66,518	89,690
Hampshire LA (Rushmoor)	-	11,133	11,133	19,182
Terence Higgins Trust	-	300	300	-
Gilead Sciences Europe Ltd	-	52,770	52,770	-
General Donations and Grants	13,451	-	13,451	6,010
Total Donations and Grants Received	**13,451**	**140,721**	**154,172**	**124,500**

3. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted funds	Restricted funds	2022 Total	2021 Total
	£	£	£	£
Windsor & Maidenhead BC	-	-	-	13,500
Reading Borough Council	36,000	-	36,000	45,000
West Berkshire Council	-	-	-	-
Total Income from Charitable Activities	**36,000**	**-**	**36,000**	**58,500**

Notes to the Financial Statements as at 31 March 2022 (Continued)

4. EXPENDITURE

	Raising funds	Charitable activities	Management and administration	Total for year	Total for 2021
	£	£	£	£	£
Staff costs	9,365	137,350	9,365	156,080	163,409
Training	-	-	50	50	-
Client activity travel	-	1,949	-	1,949	28
Client hardship and welfare	-	462	-	462	478
Drop in centres – Client meals etc.	-	1,269	-	1,269	66
Miscellaneous – Charitable activities	-	1,010	-	1,010	-
Counselling		4,680		4,680	920
Other fundraising costs and events	1,873	-	-	1,873	430
Rent and rates	872	4,074	872	5,818	12,264
Insurance	277	1,294	277	1,848	1,889
Heat and light	138	649	138	925	948
Staff and volunteer travel etc.	199	932	199	1,330	3,433
Computer, printing, and stationery	242	1,127	242	1,611	528
Telephone, internet and helpline	591	2,760	591	3,942	4,785
Equipment hire and maintenance	262	1,220	262	1,744	2,224
Premises – Maintenance	210	981	210	1,401	49,159
Repairs & renewals	-	-	-	-	377
Investment charges	-	-	-	-	813
Subscriptions	11	50	11	72	-
Ex-Gratia settlement to former employee	-	-	3,500	3,500	-
Independent examination	-	-	2,136	2,136	2,070
Professional fees	250	1,168	250	1,668	2,235
Depreciation	397	397	396	1,190	667
	14,687	161,372	18,499	**194,558**	**246,723**

Independent examination costs including accountancy services for preparation of statutory accounts total £2,136 (2021 £2,070). The Independent Examiner also provided payroll services and filing of company tax return of £600 (2021 £583).

Notes to the Financial Statements as at 31 March 2022 (Continued)

5. TANGIBLE FIXED ASSETS

	Leasehold Improvements	Equipment and furniture	2022 Total
	£	£	£
Cost			
Brought forward	17,039	72,501	**89,540**
Additions	-	2,981	**2,981**
Disposals	-	-	-
At 31 March 2022	**17,039**	**75,482**	**92,521**
Depreciation			
Brought forward	17,039	71,932	**88,971**
On disposals	-	-	-
Charge for the year	-	1,190	**1,190**
At 31 March 2022	**17,039**	**73,122**	**90,161**
Net book value			
At 31 March 2022	**-**	**2,360**	**2,360**
At 31 March 2021	-	**569**	**569**

6. FIXED ASSET INVESTMENTS

	Listed Investments
	£
Brought forward carrying value (market value)	398,274
Additions to investments at cost	-
Disposals at carrying value	(40,000)
Net gain/loss on revaluation	-
Carrying value (market value) at end of year	**358,274**

During the year investments were transferred to another Managed Fund.

7. CASH AT BANK AND IN HAND

	2022	2021
	£	£
Cash at Bank	133,549	98,451
Petty Cash	260	216
	133,809	**98,667**

8. DEBTORS AND PREPAYMENTS

	2022	2021
	£	£
Other debtors		
Prepayments	475	1,875
	475	**1,875**

9. CREDITORS

Amounts falling due within one year

	2022	2021
	£	£
Other creditors	888	516
Accruals	4,809	5,356
Taxation and Social Security	3,551	3,841
	9,248	**9,713**

10. SHARE CAPITAL

TVPS, a registered charity, is a company limited by guarantee, not having any share capital. In the event of a winding up, each member may be required to contribute an amount not exceeding £1 towards the settlement of the company's liabilities.

11. TRUSTEES

No remuneration was made to trustees during the year.

No expenses were reimbursed to trustees during the year.

12. RELATED PARTY TRANSACTIONS

There were no related part transactions during the year.

13. EMPLOYEES COSTS

	2022	2021
	£	£
Wages and salaries	143,484	150,075
Social security costs	10,068	10,649
Other pension costs	2,528	2,685
	156,080	**163,409**

The Charity operates a PAYE scheme to pay employed members of staff and no employees received emoluments in excess of £60,000.

There were 5 paid staff during the year (2021-5)

The key management personnel of the charity comprise the trustees, CEO and deputy. The total employee benefits of the key management personnel of the Charity were £90,744 (2021 - £83,286).

14. PENSION COSTS

	2022	2021
	£	£
Defined pension contribution costs	**2,528**	**2,685**

15. MOVEMENT ON FUNDS

2022

	1 –Apr-21	Income	Expenditure	Gains/ (losses)	Transfer	31-Mar-22
Restricted	£	£	£		£	£
The National Lottery Community Fund	54,010	66,518	(66,309)	-	-	54,219
Gilead Sciences Europe	-	52,770	-	-	-	52,770
MAC Aids fund	-	10,000	(10,000)	-	-	-
Hampshire LA	-	11,133	(11,133)	-	-	-
Other	-	300	(300)	-	-	-
	54,010	**140,721**	**(87,742)**	**-**	**-**	**106,989**
Unrestricted						
Designated funds	**130,000**	**-**	**-**	**-**	**-**	**130,000**
General funds	**305,662**	**49,835**	**(106,816)**	**-**	**-**	**248,681**
Total	**489,672**	**190,556**	**(194,558)**	**-**	**-**	**485,670**

2021

	1 –Apr-20	Income	Expenditure	Gains/ (losses)	Transfer	31-Mar-21
Restricted	£	£	£		£	£
The National Lottery	-	89,690	(35,680)	-	-	54,010
Community Fund	-	-	-	-	-	-
Children in Need	23,911	9,618	(33,529)	-	-	-
MAC Aids fund	70	-	(70)	-	-	-
Terence Higgins Trust	3,900	-	(3,900)	-	-	-
Hampshire LA		19,182	(19,182)	-	-	-
Other - Hardship grants	712		(712)	-	-	-
	28,593	**118,490**	**(93,073)**	**-**	**-**	**54,010**
Unrestricted						
Designated funds	**100,000**	**-**	**-**	**-**	**30,000**	**130,000**
General funds	**402,594**	**65,313**	**(153,650)**	**21,405**	**(30,000)**	**305,662**
Total	**531,187**	**183,803**	**(246,723)**	**21,405**	**-**	**489,672**

15. MOVEMENT ON FUNDS (continued)

Restricted funds

MAC Aids Fund – Grant provided last year by MAC Cosmetics to fund Time to Test, a project providing rapid HIV testing across Berkshire.

Hardship Grants – Grants were provided to clients of TVPS from other charities such as Terrence Higgins Trust, Positive Responses etc. Expenditure represents the grants being passed on to the respective clients

The National Lottery Community Fund - Grant awarded to support the first generation of HIV positive service users into old age, the grant is used to employ a project worker to build links with older peoples services and to build a resource base and care pathways for staff and volunteers to follow to enable a smooth transition for service users to access new services.

Gilead Sciences Europe – Funding will be used on the following year to provide a mobile HIV testing service across Berkshire, focussing on areas with high prevalence or a late diagnosis rate.

Rushmoor Voluntary Service – Grant awarded to provide emotional and practical support to HIV positive people living in North Hampshire

Designated funds

For more details on the designated funds see the Reserves Policy detailed on page 12.

	1 –Apr-21	Income	Expenditure	Gains/ (losses)	Transfer	31-Mar-22
	£	£	£		£	£
Property Fund	50,000	-	-	-	-	50,000
Maintenance Fund	30,000	-	-	-	-	30,000
Emergency Fund	50,000	-	-	-	-	50,000
Total	**130,000**	-	-	-	-	130,000

Notes to the Financial Statements as at
31 March 2022 (Continued)

16. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds	Designated Funds	Restricted Funds	2022	2021
	£	£	£		
Fixed Assets and Investments	230,634	130,000	-	**360,634**	**398,843**
Current Assets	27,295	-	106,989	**134,284**	**100,542**
Liabilities (due in more than one	(9,248)	-	-	**(9,248)**	**(9,713)**
	248,681	130,000	106,989	**485,670**	**489,672**

17. FINANCIAL COMMITMENTS

At 31 March 2022 the company had total future minimum lease payments under non-cancellable operating leases for each of the following periods:

	2022	2021
Expiry date:	£	£
Later than one year and not later than five years	4,487	6,482
	4,487	**6,482**

THAMES VALLEY POSITIVE SUPPORT

England & Wales - Charity number 1151431

Accounts

THAMES VALLEY POSITIVE SUPPORT

FINANCIAL STATEMENTS

FOR THE YEAR ENDED

31ST MARCH 2021

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Legal and Administrative information

Bankers
Co-operative Bank Plc, PO Box 101, 1 Balloon Street, Manchester, M60 4EP

Independent Examiner
Edwin Smith, 32 Queens Road, Reading, Berkshire, RG1 4AU

Trustees
Sean Wheeler (Chair)
Ben McEwen
Paul Chapman
Jonathan Dawson
Sarah Cardey
Richard Lucas
Eilish Sorohan

Chief Executive
Sarah Macadam

Company Number - 08002103

Registered Charity Number - 1151431

Registered Office
Thames Valley Positive Support
629 Bath Road
Slough
SL1 6AE
www.tvps.org.uk

Trustees and Directors Report
For the year ended 31 March 2021

TVPS IS:

A registered charity founded in 1985 to support those affected by HIV living in Berkshire and North Hampshire
Funded through local authority grants, primary care trust funding, grant providers and donations
The only charity in Berkshire and North Hampshire supporting those affected by HIV
Continually raising awareness of HIV and tackling stigma across the county

WE DO THIS BY:

Reducing social isolation experienced by those living with HIV due to associated stigma
Reducing emotional and mental hardship experienced by those living with HIV
Enabling people with HIV to make informed choices about their lives
Raising awareness about HIV related issues within the community

OUR STRATEGIC AIMS ARE TO:

Broaden our remit to include support in other areas of sexual health/long term conditions
Increase empowerment of our client base
Protect our income and improve our fund management
Increase awareness of HIV

TVPS' CORE PURPOSE IS:

To ensure those affected by HIV regain the quality of life they experienced pre-diagnosis

OBJECTIVES & ACTIVITIES FOR THE PUBLIC BENEFIT

The trustees confirm they have complied with the duty in section 17 (5) of the 2011 Charities Act and have referred to the guidance contained in the Chartiy Commission's General Guidance on Public Benefit when reviewing the charity's aims & objectives & in planning future activities for the year (these activities are detailed on pages 6 to 9)

HIV IN BERKSHIRE

Slough and Reading, Berkshire's two major towns, both have a higher than average prevalence of HIV than many major UK cities.

Outside of London, Reading ranks 9th and Slough ranks 10th for places with the highest prevalence. This means there are more positive people living in our county than in many of our major cities including Newcastle, Liverpool, Birmingham and Leeds. Both towns have been labelled as HIV 'hot-spots' by the Department of Health.

Public Health England estimates at least another third will be HIV positive, but do not know it.

HIV IN NORTH HAMPSHIRE

We continue to offer our services to residents in North Hampshire, as well as Berkshire. We are offering emotional and practical support both face to face and virtually.

Although North Hampshire does not have a very high rate of HIV infections, the area does have a high rate of late HIV diagnosis, at 65.4%, and this figure increases further for heterosexual men to 82.1% and 75% in heterosexual women.

35 YEARS OF TVPS

In July 2020 TVPS celebrated 35 years of providing support and advice to people living with HIV in Berkshire.

Our organisation was started by a small group of gay men who had all been diagnosed with HIV during the early 80's, too scared to meet anywhere public they met at each others houses. Behind closed doors they supported and cared for each other, each one knowing that their illness was terminal. At the time the public reaction to those living with HIV was often one of fear so very few positive people were open about their status, some wouldn't even tell their families, such was the shame that they felt. This small band of extremely brave men probably didn't realise that their support group would grow to be the successful charity that we are today, and had it not been for them then TVPS would not exist, we remember them with gratitude.

In the early 90's advances in medication meant that people were living rather than dying from HIV. TVPS grew and moved into their own premises, from there we were able to offer a full range of support to those living with the virus, along with support to partners, carers and family members. Counselling, complementary therapies, workshops, peer support groups, education sessions – these are some of the many aspects of support that were available. TVPS was a lifeline, offering a confidential space where people could be themselves without fear of stigma or shame.

Over the years that followed TVPS experienced a rollercoaster of funding cuts, new opportunities, challenges and successes, in 2013 we were awarded the Queens Award for Voluntary Service – a proud moment and one we will always treasure.

In the past couple of years we've grown to cover North Hampshire as well as Berkshire. Our client base has grown too and we continue to welcome new people to our service at a rate of 2-3 per month.

Our service users are at the heart of everything we do and these comments sum up perfectly why we will do everything we can to ensure we are here for another 35 years…

"Without this centre I wouldn't of had the life I have. This place opened up doorways for so many people. God bless this home away from home."

"TVPS saved my life, without them I know I would be dead, I am thankful everyday for their kindness and support"

"You are my family, I am never alone because I have TVPS"

"When I was diagnosed I was so sure I was going to die, Sue helped me understand that I wouldn't, she has been a lifeline for me"

"I love volunteering for TVPS, I can give something back, they helped me and now I can help others that are going through what I went through"

DAVID SOLLY 1956 -2020



David & Irene Solly

We dedicate this report to one of our founder members, David was instrumental in the set up and ongoing running of our charity. We will always be grateful for his knowledge, kindness and enthusiasm. People with HIV can achieve anything – David proved that every single day.

Sean Wheeler – Chair of TVPS
"David was an active member of the TVPS board for many years, leading it through a lot of change and challenges with focus and commitment. I had the honour of working with him on the board and always admired his drive to support our clients changing needs. He will always be remembered for what he has achieved for TVPS – RIP David"

Sarah Macadam – CEO
"David will always be remembered for his passion, drive and determination. He was never afraid to speak up on the injustices experienced by those living with HIV and, as one of the founder members of our organisation, always worked so hard to ensure TVPS offered the best care to anyone living in Berkshire. Even after moving away to Cornwall he continued to attend our trustee meetings and produce our newsletter until ill health forced him to take life more slowly. He'll be best remembered for his sense of humour and forthright opinions – both of which occasionally got him into trouble – but both characteristics were often a huge asset to TVPS especially when facing the many challenges of running a small charity. We'll miss you David – TVPS wouldn't be here without you so thank you for making such a huge difference to so many peoples lives."

Chris, volunteer
"David was our shining light, he drove the group forward and never flagged in his dedication."

P, service user
"RIP David you will be greatly missed and always remembered in all you had lived and done"

COVID 19

This year has been one of our most challenging, like so many organisations we have had to change the way we work to adapt to the pandemic.
We have been able, throughout the pandemic, to provide a full complement of services – some of them in a very different way.
Our service users have been our priority throughout the last year, for some the pandemic bought back memories of their own struggle with HIV, especially for those who were diagnosed in the early days of the virus. The fear the nation felt is not unlike the fear they experienced when they were diagnosed and for some it has proved exceptionally difficult to manage their mental health during this challenging time.
There was great sadness when, in order to comply with lockdown guidelines, we took the difficult decision to move our services online in March 2020 and start working from home. Like so many other organisations Zoom quizzes and virtual meet ups became our new normal.
When the first lockdown commenced we established some short term priorities to protect our service users well being:-

- To ensure each service user had an appropriate roof over their head
- To ensure that every service user had access to food bank vouchers if needed
- That all service users had enough medication – we have worked jointly with the clinics to meet this priority

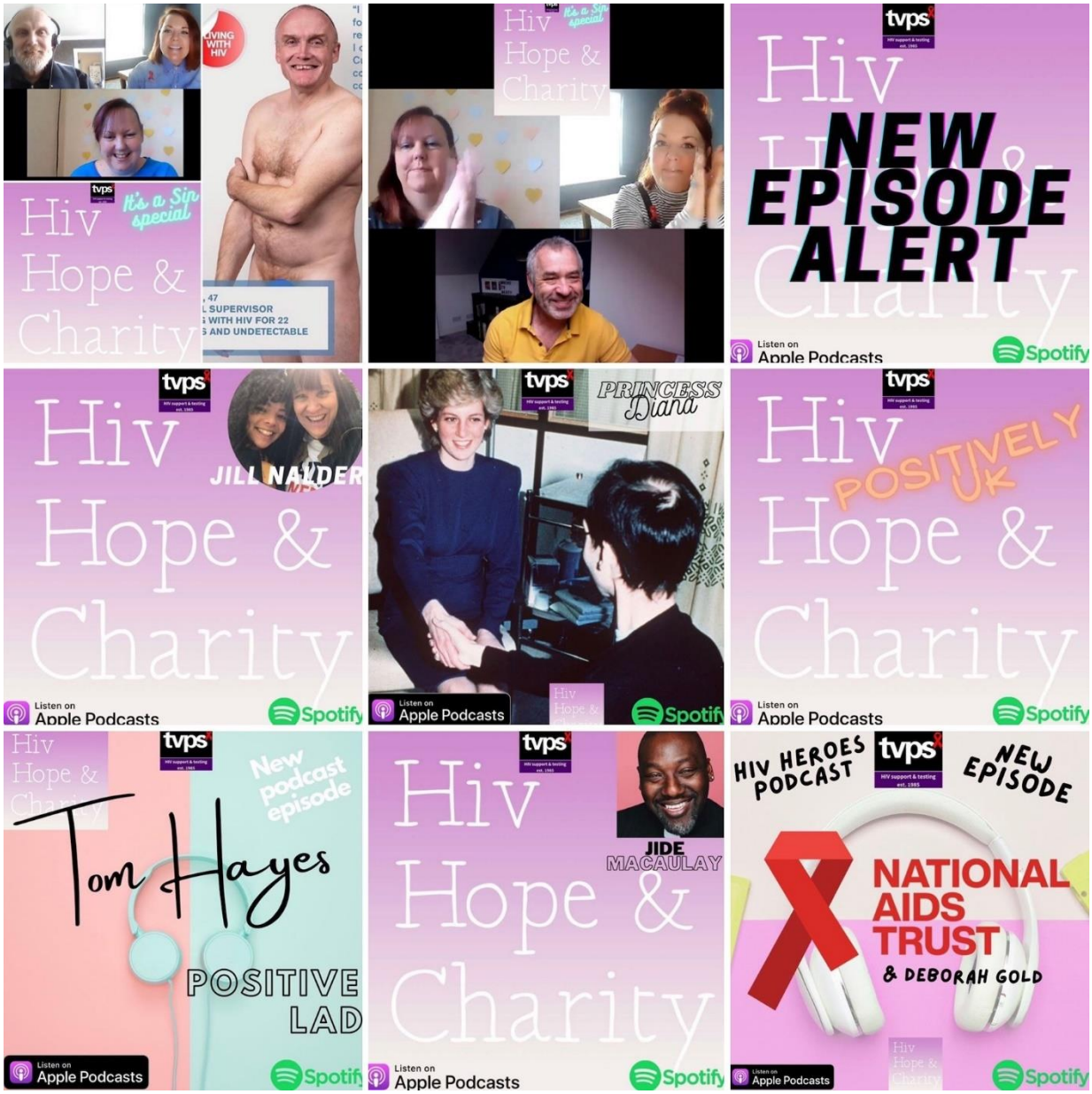
As the pandemic progressed other needs emerged and our service user priorities changed to encompass:-

- Reducing their isolation whilst managing their reliance on our service
- Managing the impact of lockdown on their mental health by offering a new range of services to improve their wellbeing
- Ensuring those on the lowest income have the means to abide by COVID government guidelines

We were able to develop a mental health virtual toolbox that service users could access, with specific areas to support their HIV, and other areas providing wider support around COVID.
Our staff and volunteers, throughout the pandemic, have been delivering medication, arranging food deliveries, doing doorstep visits and finding new ways to support those who don't have the means to access virtual support. We've ensured that every service user that needs to shield has weekly contact with us, some haven't been able to tell their friends, family or workplace why they need to shield because they don't want them to know they have HIV.
The long term effect of the past year has had a significant impact on our service users, we will continue to do all we can to support them as they navigate this new way of living.
We are grateful for funding provided by Berkshire Community Foundation, Greenham Common Trust and the Big Lottery to help ensure all our service users were supported during this difficult year.

PODCAST

In 2019 we launched our podcast – HIV, Hope and Charity. It has enabled our service users to share their stories using an anonymous platform and it means we can raise awareness in a new way. Episodes last year included a mini series discussing the award winning Channel 4 programme – It's a Sin where we looked at how HIV affected people in the 80s. Our service users shared their own very personal and moving stories of their journeys through the AIDS epidemic and how their experience has shaped the life they live now. Although not its original intention the podcast helped us educate our community during lockdown when all face to face work had to cease.



WELLBEING HUB

One of the innovative ways we supported of services users throughout the pandemic was a by setting up a well-being hub. We offered a range of resources, including yoga, tai chi, mindfulness, meditation and breathing exercises, on our website to help people cope with life in lock-down, as well as collaborating with a local tai chi expert who recorded specific videos for our service users and also provided live zoom tai chi breathing sessions. It was so successful we have continued to utilise it.

Welcome to our Wellbeing Hub!
Here you will find all sorts of resources to help you manage stress, anxiety, sleep better and just lift your mood – it's your very own feel good tool kit!









15 MINUTE EDUCATION SESSIONS

Many organisations and business still wanted to educate their employees, especially after the smash hit series It's a Sin aired on channel 4. We provided 15 minute educational sessions, tailored to each organisations requirements. Having short sessions meant they could easily be fitted into team meetings, rather than their staff having to take a large chunk of time out of their day.





Thames Valley Positive Support is committed to improving its management and service to become a model of good practice. This Annual Report sets out our achievements and initiatives for the period ending 31st March 2021. These accounts have been prepared on the accrual's basis in accordance with the Charity SORP and UK Accounting Standards. The accounts comply with the requirements of the Charities Act 2011, Companies Act 2006, statement of Recommended Practice Accounting and Reporting by Charities (FRS 102).

Organisation

Thames Valley Positive Support is a charitable company limited by guarantee and was incorporated on 22nd March 2012 and is registered as a charity. The company was established under Memorandum of Association, which established the objects and powers of the charitable company and is governed under its Articles of Association. It took over the unincorporated charity known as Thames Valley Positive Support, which was founded in 1985. The charity's operations and assets were transferred to the charitable company Thames Valley Positive Support on the 12th June 2013.

The charity's trustees who are also the directors of the company for the purposes of company law are known as the "The Board of Trustees". The trustees meet regularly (approximately every six weeks) to discuss matters arising and progress towards the charity's aims. The trustee/director's delegate the day to day running of the charity to the Chief Executive (Sarah Macadam) who is supported by full time staff and volunteers. The Chair of the charity meets regularly with Sarah Macadam and a financial review meeting is held between the Chair, Vice Chair and Chief Executive on a quarterly basis.

Trustees/Directors 2020/21

The TVPS trustees are listed on page 1. There must be at least three trustees. One third of the trustees must retire at a meeting held immediately after the end of each financial year, those longest in office retiring first. A retiring trustee who remains qualified may be reappointed. Trustees must have regard to the skills, knowledge and experience needed for the effective administration of the charity. The trustees must keep a record of the name, address and the dates of appointment, re-appointment and retirement of each trustee.

All new trustees receive a copy of the charity's policies upon joining. Trustees are encouraged to research or train in their specific area of responsibility and are expected to keep other trustees aware of developments in their field.

Funding

TVPS is dependent on local authority funding and is funded by various statutory agencies within Berkshire and North Hampshire and charitable trusts and contributors. TVPS funds are also generated through a variety of donations, fundraising & special events.

Financial Review

The Charity has worked in an environment of limited resources and insecurities over long-term funding; it continues to be difficult to commit to long-term plans or services. The net expenditure for the year is detailed on page 15. The charity has been able to operate in this challenging environment with the help of sound financial administration and the support of both staff and volunteers.

Covid 19

Like many organisations the worldwide pandemic has affected our organisation, both operationally and financially. In March 2020 we moved to home working and started to support our service users virtually, this proved to be an effective way to support them and as lockdown restrictions were lifted we've continued to offer this option along with face to face socially distanced support. Although our core funding has not been affected, the potential to secure new avenues of funding has been, with many funders choosing to halt funding streams or prioritise funding for those they already fund. We've reviewed our funding strategy to shore up our financial stability and continue to source innovative methods of funding new projects. Overall we've been able to adapt to a different way of working and one that we can continue for the duration of the pandemic and beyond.

Related party transactions

There were no related party transactions during the year.

Review of Major Risks

The TVPS Trustees, where practical, have reviewed assessed and implemented systems to mitigate exposure to major risks.

Reserves Policy

The TVPs trustees believe that the minimum level or EOR should be equivalent to 12 months operating costs calculated and reviewed annually and believe that the EOR should be built up to the desired level in stages with the charitys overall financial position and its need to maintain and develop its charitable activities. As 12 months operating costs should be held in reserves the bank balance should be retained at a level of £250,000, this includes redundancy, maternity and pension liabilities.

The remaining reserves are divided between restricted funds - £54,010 and unrestricted funds – £185,662

The trustees have designated the following funds:-

Property fund – the charity premises are owned by Slough Borough Council which has recently gone bankrupt, the trustees have ringfenced £50,000 for moving costs and rental costs, the current premises is rented at a subsidised amount and it is likely that any future rental costs will exceed the current amount paid

Maintenance fund – the remit for internal maintenance within our current property is ours, the building is old and repairs will be needed this year - £30,000

Emergency fund – to protect the organisation from funding cuts, to manage increases in service user demand especially where demand outstrips grant funding awarded, to ensure the organisation is robust enough to weather further challenges related to the COVID pandemic and to mitigate against the lack of funding opportunities available because we are an unpopular cause - £50,000

Free reserves - £55,662 available for general use

Statement of Trustees and Directors Responsibilities

See page 13.

The report has been prepared in accordance with the statement of Recommended Practice Accounting and Reporting by Charities (FRS 102) and in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

Trustees' report approved by the TVPS Board of Trustees on 29 November 2021 and signed on their behalf by

Signed: S. Wheeler (Chair – Director and Trustee).

Trustees and Directors Report (continued)
For the year ended 31 March 2021

Statement of Trustees and Directors Responsibilities

The Charities Act and the Companies Act require the Trustees (who are also the Directors for the Company Law Law) to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing those financial statements, the Directors/Trustees should follow best practice and:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP (FRS102);
- make judgments and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements, and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The Directors/Trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. The Directors/Trustees are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Directors/Trustees are also responsible for the contents of the Directors/Trustees report, and the responsibility of the independent examiner in relation to the Directors/Trustees' report is limited to examining the report and that ensuring on the face of the report there are no inconsistencies with the figures disclosed in the financial statements.

Independent Examiner's Report to the Trustees of Thames Valley Positive Support

I report to the charity trustees on my examination of the accounts of the charitable company for the year ended 31 March 2021, which are set out on pages 15 to 27.

Responsibilities and basis of report

As the charity's trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 (the '2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's report

I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

- accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
- the accounts do not accord with those accounting records; or
- the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached

On behalf of:
EDWIN SMITH
CHARTERED ACCOUNTANTS
32 Queens Road
Reading
RG1 4AU

Signed: Philip Nixon Date 8 December 2021
Philip J Nixon FCA

Thames Valley Positive Support
Statement of Financial Activities
for the Year Ended 31 March 2021

	Notes	Unrestricted Funds	Restricted Funds	Total Funds 2021	Total Funds 2020
		£	£	£	£
Income from:					
Donations and grants received	2	6,010	118,490	124,500	149,963
Investment income		803	-	803	8,450
Income from charitable activities	3	58,500	-	58,500	69,260
Total income		**65,313**	**118,490**	**183,803**	**227,673**
Expenditure on:					
Raising funds		14,817	7,408	22,225	25,238
Charitable activities		122,110	77,710	199,820	190,385
Other - Management and administration		16,723	7,955	24,678	21,733
Total expenditure	4	**153,650**	**93,073**	**246,723**	**237,356**
Net income/(expenditure before investment gains/(losses)		**(88,337)**	**25,417**	**(62,920)**	**(9,683)**
Net gains/ (losses) on investment assets		21,405	-	21,405	(24,885)
Net income/(expenditure after investment gains/(losses)		**(66,932)**	**25,417**	**(41,515)**	**(34,568)**
Transfers between funds		**-**	**-**	**-**	**-**
Net movement in funds		**(66,932)**	**25,417**	**(41,515)**	**(34,568)**
Total funds brought forward		**502,594**	**28,593**	**531,187**	**565,755**
Total funds carried forward		**435,662**	**54,010**	**489,672**	**531,187**

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

Thames Valley Positive Support
Balance Sheet as at 31 March 2021

	Notes	2021 £	2021 £	2020 £	2020 £
Fixed assets					
Tangible fixed assets	**5**		569		1,236
Investments	**6**		398,274		377,246
			398,843		378,482
Current assets					
Debtors	**7**	1,875		2,798	
Cash at bank and in hand	**8**	98,667		156,991	
		100,542		159,789	
Creditors: Amounts falling due within one year	**9**	(9,713)		(7,084)	
Net current assets			90,829		152,705
Total assets less current liabilities			**489,672**		**531,187**
Funds of the charity					
Unrestricted funds					
General funds	**15**	305,662		402,594	
Designated funds	**15**	130,000		100,000	
			435,662		502,594
Restricted funds	**15**		54,010		28,593
Total Funds			**489,672**		**531,187**

The notes on pages 20 to 29 form part of these financial statements.

For the period ending 31 March 2021, the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies. No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these financial statements under the requirements of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime within part 15 of the Companies Act 2006 and with the Financial Reporting Standard 102 (FRS 102).

The accounts were approved by the Board on 29 November 2021

Signed: S. Wheeler (Director)

Company Registration No. 08002103

Thames Valley Positive Support
Notes to the Financial Statements as at
31 March 2021

1. ACCOUNTING POLICIES

Company information

Thames Valley Positive Support is a Registered Charity and a Charitable Company Limited by Guarantee incorporated on 22nd March 2012. The registered office is 629 Bath Road, Slough, SL1 6AE.

Basis of accounting

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

Preparation of the financial statements on a going concern basis

The charity has a reasonable expectation that there are adequate resources to continue in operational existence for the foreseeable future. It has therefore continued to adopt the going concern basis in preparing its financial statements.

The charity has taken advantage of the exemption for smaller charities to produce a cash flow statement.

Fund Accounting

General funds are unrestricted funds that are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds are unrestricted funds set aside for specific purposes at the discretion of the Trustees.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or which have been raised by the charity for particular purposes. The aim and use of each restricted fund is set out in the notes to the financial statements.

Notes to the Financial Statements as at 31 March 2021 (continued)

1. ACCOUNTING POLICIES (CONTINUED)

Income

All income is included in the statement of financial activities when the charity is entitled to the income, the amount can be quantified with reasonable accuracy and the trustees are virtually certain they will receive the income. The following specific policies are applied to particular categories of income.

- Voluntary income is received by way of grants, donations, legacies and gifts and is included in full in the Statement of Financial Activities when receivable and when the charity has unconditional entitlement.
- Incoming resources with related expenditure such as fundraising are reported gross in the SOFA.
- Income from investments is included in the SOFA in the year in which it is received.
- Income from charitable activities includes income received under contract or where entitlement to grant is recognised as earned as the related services are provided.

Investment gains and losses

This includes any realised and unrealised gains or losses on the sale of investments and any gain or loss revaluing investments to market value at the end of the year.

Expenditure

Expenditure is recognised in the period in which they are incurred. Expenditure includes attributable VAT which cannot be recovered. Some expenditure is directly attributable to specific activities and has been included in those cost categories. Other costs which are attributable to more than one activity are apportioned across cost categories on a basis consistent with the use of the resources. Grants to individuals are made for hardship reasons and are recognised in the period to which they are made.

Liability Recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Fixed Asset Investments

Investments are a form of basic financial instrument and are initially recognised at their transaction value and subsequently measured at their fair value as at the balance sheet date using the closing quoted market price. The statement of financial activities includes the net gains and losses arising on revaluation and disposals throughout the year. The charity does not acquire complex financial instruments.

The main form of financial risk faced by the charity is that of volatility in equity markets and investment markets due to wider economic conditions, the attitude of investors to investment risk, and changes in sentiment concerning equities and within particular sectors or sub sectors.

Pensions

Employees of the charity are automatically enrolled into a defined contribution scheme unless they have exercised their right to opt out. The charity contribution is restricted to the contributions disclosed in note 14. There were no outstanding contributions at the year end. The costs of the defined contribution scheme are included within unrestricted funds.

Notes to the Financial Statements as at 31 March 2021 (continued)

1. ACCOUNTING POLICIES (CONTINUED)

Tangible Fixed Assets

Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life. The rates applied per annum are as follows:

Equipment and Furniture	25%

Fixed assets are capitalised if they can be used for more than one year and cost at least £500. They are valued at cost or, if gifted, at the value to the charity on receipt.

Debtors

Debtors are recognised at the settlement amount due.

Cash at bank and in hand

Cash at bank and in hand includes cash and cash held at bank current accounts and short term highly liquid investments held on deposit accounts.

Creditors

Creditors and provisions are recognised as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

Taxation

The charity is exempt from Corporation Tax on its charitable activities.

2. DONATIONS AND GRANTS RECEIVED

	Unrestricted funds	Restricted funds	2021 Total	2020 Total
	£	£	£	£
MAC Aids Fund	-	-	-	30,000
Children In Need	-	9,618	9,618	38,319
Big Lottery Positive Future	-	89,690	89,690	40,753
Public Health England	-	-	-	10,600
Hampshire LA (Rushmoor)	-	19,182	19,182	-
Terence Higgins Trust	-	-	-	11,190
The Grocers Charity	-	-	-	4,850
Earley Charity	-	-	-	4,500
General Donations and Grants	6,010	-	6,010	9,751
Total Donations and Grants Received	**6,010**	**118,490**	**124,500**	**149,963**

3. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted funds	Restricted funds	2021 Total	2020 Total
	£	£	£	£
Windsor & Maidenhead BC	13,500	-	13,500	13,500
Reading Borough Council	45,000	-	45,000	53,667
West Berkshire Council	-	-	-	2,093
Total Income from Charitable Activities	**58,500**	**-**	**58,500**	**69,260**

4. EXPENDITURE

	Raising funds	Charitable activities	Management and administration	Total for year	Total for 2020
	£	£	£	£	£
Staff costs	9,755	143,899	9,755	163,409	149,483
Training	-	-	-	-	3,000
Client activity travel	-	28	-	28	882
Client hardship and welfare	-	478	-	478	315
Drop in centres – Client meals etc.	-	66	-	66	3,427
Other charitable activities – funding schemes	-	-	-	-	2,085
Events	-	-	-	-	417
Other fundraising costs and events	430	-	-	430	713
Rent and rates	1,839	8,586	1,839	12,264	19,693
Insurance	283	1,323	283	1,889	1,940
Heat and light	142	664	142	948	887
Staff and volunteer travel etc.	515	2,403	515	3,433	11,556
Printing, postage and stationery	79	370	79	528	820
Telephone, internet and helpline	718	3,349	718	4,785	5,158
Equipment hire and maintenance	333	1,558	333	2,224	5,711
Premises – Maintenance	7,374	34,411	7,374	49,159	1,687
Repairs & renewals	57	263	57	377	12,153
Miscellaneous	-	-	-	-	134
Investment charges	-	-	813	813	5,073
Consultancy	138	644	138	920	6,593
Independent examination	-	-	2,070	2,070	2,280
Professional fees	340	1,555	340	2,235	2,937
Depreciation	222	223	222	667	412
	22,225	**199,820**	**24,678**	**246,723**	**237,356**

Hardship grants of £Nil (2020 £105) were made to individuals during the year. There were no grants made to institutions during the year.

Independent examination costs including accountancy services for preparation of statutory accounts total £2,070 (2020 £2,280). The Independent Examiner also provided payroll services and filing of company tax return of £583(2020 - £920).

Notes to the Financial Statements as at 31 March 2021 (Continued)

5. TANGIBLE FIXED ASSETS

	Leasehold Improvements	Equipment and furniture	2021 Total
	£	£	£
Cost			
Brought forward	17,039	72,501	**89,540**
Additions	-		
Disposals	-	-	**-**
At 31 March 2021	**17,039**	**72,501**	**89,540**
Depreciation			
Brought forward	17,039	71,265	**88,304**
On disposals	-	-	**-**
Charge for the year	-	667	**667**
At 31 March 2021	**17,039**	**71,932**	**88,971**
Net book value			
At 31 March 2021	**-**	**569**	**569**
At 31 March 2020	**-**	**1,236**	**1,236**

6. FIXED ASSET INVESTMENTS

	Listed Investments
	£
Brought forward carrying value (market value)	377,246
Additions to investments at cost	377,798
Disposals at carrying value	(378,175)
Net gain/loss on revaluation	21,405
Carrying value (market value) at end of year	**398,274**

During the year investments were transferred to another Managed Fund.

7. CASH AT BANK AND IN HAND

	2021	2020
	£	£
Cash at Bank	98,451	156,730
Petty Cash	216	261
	98,667	**156,991**

8. DEBTORS AND PREPAYMENTS

	2021	2020
	£	£
Other debtors		
Prepayments	1,875	2,798
	2,798	**2,798**

9. CREDITORS

Amounts falling due within one year

	2021	2020
	£	£
Other creditors	516	505
Accruals	5,356	2,733
Taxation and Social Security	3,841	3,846
	9,713	**7,084**

10. SHARE CAPITAL

TVPS, a registered charity, is a company limited by guarantee, not having any share capital. In the event of a winding up, each member may be required to contribute an amount not exceeding £1 towards the settlement of the company's liabilities.

11. TRUSTEES

No remuneration was made to trustees during the year.

No expenses were reimbursed to trustees during the year.

12. RELATED PARTY TRANSACTIONS

There were no related part transactions during the year.

13. EMPLOYEES COSTS

	2021	2020
	£	£
Wages and salaries	150,075	136,412
Social security costs	10,649	10,259
Other pension costs	2,685	2,225
	163,409	**148,896**

The Charity operates a PAYE scheme to pay employed members of staff and no employees received emoluments in excess of £60,000.

There were 5 paid staff during the year (2020-5)

The key management personnel of the charity comprise the trustees, CEO and deputy. The total employee benefits of the key management personnel of the Charity were £83,286 (2020 - £80,945).

14. PENSION COSTS

	2021	2020
	£	£
Defined pension contribution costs	**2,685**	**2,225**

15. MOVEMENT ON FUNDS

2021

	1 –Apr-20	Income	Expenditure	Gains/ (losses)	Transfer	31-Mar-21
Restricted	**£**	**£**	**£**		**£**	**£**
The National Lottery Community Fund	-	89,690	(35,680)	-	-	54,010
Children in Need	23,911	9,618	(33,529)	-	-	-
MAC Aids fund	70	-	(70)	-	-	-
Terence Higgins Trust	3,900	-	(3,900)	-	-	-
Hampshire LA	-	19,182	(19,182)	-	-	-
Other - Hardship grants	712	-	(712)	-	-	-
	28,593	**118,490**	**(93,073)**	**-**	**-**	**54,010**
Unrestricted						
Designated funds	**100,000**	-	-	-	**30,000**	**130,000**
General funds	**402,594**	**65,313**	**(153,650)**	**21,405**	**(30,000)**	**305,662**
Total	**531,187**	**183,803**	**(246,723)**	**21,405**	**-**	**489,672**

2020

	1 –Apr-19	Income	Expenditure	Gains/ (losses)	Transfer	31-Mar-20
Restricted	**£**	**£**	**£**		**£**	**£**
Big Lottery Positive	34,156	40,753	(74,909)	-	-	-
Children in Need	14,318	38,319	(28,726)	-	-	23,911
MAC Aids fund	-	30,000	(29,930)	-	-	70
Terence Higgins Trust		11,190	(7,290)	-	-	3,900
The Grocers Charity		4,850	(4,850)	-	-	-
Earley Charity		4,500	(4,500)	-	-	-
Public Health Berkshire		10,600	(10,600)	-	-	-
Other - Hardship grants	817		(105)	-	-	712
	49,291	**140,212**	**(160,910)**	**-**	**-**	**28,593**
Unrestricted						
Designated funds	**100,000**	-	-	-	-	**100,000**
General funds	**416,464**	**87,461**	**(76,446)**	**(24,885)**	**-**	**402,594**
Total	**565,755**	**227,673**	**(237,356)**	**(24,885))**	**-**	**531,187**

15. MOVEMENT ON FUNDS (continued)

Restricted funds

Children in Need – Grant provided by Children in Need to employ a youth worker to support young HIV positive people and those caring for someone who is HIV positive by advocating on their behalf together with raising awareness of HIV within younger peoples settings.

MAC Aids Fund – Grant provided last year by MAC Cosmetics to fund Time to Test, a project providing rapid HIV testing across Berkshire.

Hardship Grants – Grants were provided to clients of TVPS from other charities such as Terrence Higgins Trust, Positive Responses etc. Expenditure represents the grants being passed on to the respective clients

The National Lottery Community Fund - Grant awarded to support the first generation of HIV positive service users into old age, the grant is used to employ a project worker to build links with older peoples services and to build a resource base and care pathways for staff and volunteers to follow to enable a smooth transition for service users to access new services.

Terrence Higgins Trust - Grant to promote national HIV testing campaign, along with promotion of National HIV Testing week

Rushmoor Voluntary Service – Grant awarded to provide emotional and practical support to HIV positive people living in North Hampshire

Designated funds

For more details on the designated funds see the Reserves Policy detailed on page 12.

	1 –Apr-20	Income	Expenditure	Gains/ (losses)	Transfer	31-Mar-21
	£	£	£		£	£
Property Fund	100,000	-	-	-	(50,000)	50,000
Maintenance Fund	-	-	-	-	30,000	30,000
Emergency Fund	-	-	-	-	50,000	50,000
Total	**100,000**	**-**	**-**	**-**	**30,000**	**130,000**

16. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds	Designated Funds	Restricted Funds	2021	2020
	£	£	£		
Fixed Assets and Investments	268,843	130,000	-	**398,843**	**378,482**
Current Assets	46,532	-	54,010	**100,542**	**159,789**
Liabilities (due in more than one	(9,713)	-	-	**(9,713)**	**(7,084)**
	305,662	**130,000**	**54,010**	**489,672**	**531,187**

17. FINANCIAL COMMITMENTS

At 31 March 2021 the company had total future minimum lease payments under non-cancellable operating leases for each of the following periods:

	2021	2020
Expiry date:	£	£
Later than one year and not later than five years	6,482	3,989
	6,482	**3,989**